# A NONCOFORMING VIRTUAL ELEMENT APPROXIMATION FOR THE OSEEN EIGENVALUE PROBLEM* 

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#### Abstract

In this paper we analyze a nonconforming virtual element method to approximate the eigenfunctions and eigenvalues of the two dimensional Oseen eigenvalue problem. The spaces under consideration leads to a divergence-free method which is capable to capture properly the divergence at discrete level and the eigenvalues and eigenfunctions. Under the compact theory for operators we prove convergence and error estimates for the method. By employing the theory of compact operators we recovered the double order of convergence of the spectrum. Finally, we present numerical tests to assess the performance of the proposed numerical scheme.


Key words. Oseen equations, eigenvalue problems, virtual element method
AMS subject classifications. 35Q35, 65N15, 65N25, 65N30, 65N50

1. Introduction. The numerical approximation of partial differential equations, and the analysis of schemes to approximate the solution of classical models in the pure and applied sciences, is a well-established topic. In particular, the numerical analysis for eigenvalue problems arising from fluid mechanics has paid the attention for researchers from several years, and the literature attending this topic is abundant. We mention $[1,7,17,16,25,26,30,28,19]$ as some references on this topic.

The common aspect of the above references of the mentioned eigenvalue problems are related to the Stokes equations, where the particularity is that the resulting eigenvalue problem results to be selfadjoint and hence, symmetric. This is a desirable feature since we deal with real eigenvalues and eigenfunctions. Now the task is different, since our research program is devoted to the study of non-selfadjoint eigenvalue problems in fluid mechanics, in particular the Oseen eigenvalue problem and hence, the well developed theory for the Stokes eigenvalue problem must be extended.

The Oseen equations are a linearization of the Navier-Stokes equations and a complete analysis of the source problem for the Oseen system is available in [20]. Here is presented the motivation on the need to study the Oseen system, since to solve the time dependent Navier-Stokes equations, it is necessary to solve a linear system in each step of time which, precisely is an Oseen type of system. With this motivation at hand, our task is to analyze numerically the Oseen eigenvalue problem with the aid of a virtual element method (VEM).

The VEM possesses many remarkable features that make it an attractive numerical strategy for engineering and mathematical communities in order to solve different model problems. In a general view, the most important features of the VEM are a solid mathematical background, the capability of combine elements irrespective of

[^0]geometric shapes, including nonconvex and oddly shaped elements, arbitrary orders of accuracy and regularity, the easy extension to higher dimensions, among others. A recent state of art of the VEM and its applications is available in [5].

In the present work we are interested in the application of a nonconforming virtual element method (NCVEM) to solve the nonsymmetric Oseen eigenvalue problem. The NCVEM, introduced in [9], has been applied in different elliptic problems such as $[6,8,14,29,34,35]$ and in particular for eigenvalue problems we mention $[3,2,15]$ as interesting references with excellent results for the discretization of the corresponding spectrums.

For the Oseen eigenvalue problem, we need an inf-sup stable NCVEM for the Stokes source problem which is available in [35]. This family of NCVEM has also the capability of holding the incompressibility condition at discrete level, which is a desirable feature that also is already available for the conforming VEM [13].

Recently in [27] and for the best of the author's knowledge, appears a finite element approximation for the Oseen eigenvalue problem as a novel effort to solve numerically this problem. Since the problem is non-symmetric, the ad-hoc strategy for the analysis is the introduction of the dual eigenvalue problem in order to obtain error estimates for the method, following the well known theory of [10]. Clearly for the NCVEM approach the strategy is similar but not exactly the same, since the lack of conformity carries extra terms due the variational crime that a non conforming method naturally involves and must be correctly controlled. Clearly this must be done for both, the primal and dual eigenvalue problems.

The formulation under consideration on this paper is the classic velocity-pressure formulation which has the advantage of using the simplest virtual spaces for the approximation. On the other hand, despite to the fact that the method is nonconforming, the solution operator that we define for our work is defined form $\mathbf{L}^{2}$ to $\mathbf{L}^{2}$ and allows us to utilize the classic theory for compact operators to carry out the convergence and error analysis of the method similarly as in [15]. Moreover, in our contribution we derive an $\mathbf{L}^{2}$ error estimate for the velocity via a duality argument, delivering an improvement on the error estimates for this variable.

Theoretically, we are capable to prove that the proposed NCVEM is spurious free according to the theory of [21], which is a consequence of the convergence in norm for compact operators. However, in the numerical section, we report that similarly as in the continuous VEM framework (see [24, 25] for instance), the stabilization terms of the NCVEM may also introduce spurious eigenvalues and must be avoided.

The paper is organized as follows: In Section 2 we introduce the Oseen eigenvalue problem and associated weak formulation. We present the functional framework in which the papers is based, namely Hilbert spaces, norms, the variational formulation, regularity of the source and spectral problems, and the solution operator in the same section. All this must be defined for the primal and dual eigenvalue problems. In Section 3, we have recollected the divergence-free nonconforming VEM space and discrete formulation of the weak form. The discrete solution operator is also defined in the same section. The a priori error estimates for the source problem in $\mathrm{L}^{2}$, and broken $\mathrm{H}^{1}$ norms are defined in the Section 4. Eventually, in Section 5, we have proved the double order of convergence of the spectrum. In Section 6, we have assessed some numerical experiments as an evidence of the theoretical estimates.
1.1. Notation and Preliminaries. Given any Hilbert space $X$, we define $\mathbf{X}:=$ $\mathrm{X}^{2}$, the space of vectors with entries in X. For any scalar field $\varphi$ and vector field $\boldsymbol{u}$, we introduce the following differential operators: the $\operatorname{curl}$ of $\varphi$, defined as $\operatorname{curl} \varphi=$
$\left(\partial_{2} \varphi,-\partial_{1} \varphi\right)^{\mathrm{t}}$ where t represents the transpose operator; the gradient of $\boldsymbol{u}$, defined as the matrix $(\nabla \boldsymbol{u})=\left(\partial_{j} u_{i}\right)_{i, j=1,2}$; the rotor of $\boldsymbol{u}$, defined as rot $\boldsymbol{u}=\partial_{2} u_{1}-\partial_{1} u_{2}$; the divergence of $\boldsymbol{u}$, defined as $\operatorname{div} \boldsymbol{u}=\partial_{1} u_{1}+\partial_{2} u_{2}$. Given $\mathbf{A}:=\left(A_{i j}\right), \mathbf{A}:=\left(A_{i j}\right) \in$ $\mathbb{C}^{2 \times 2}$, we define $\mathbf{A}: \mathbf{B}:=\sum_{i, j=1}^{2} A_{i j} \overline{B_{i j}}$ as the tensorial product between $\mathbf{A}$ and $\mathbf{B}$. The entry $\overline{B_{i j}}$ represent the complex conjugate of $B_{i j}$. Similarly, given two vectors $\mathbf{s}=\left(s_{i}\right), \mathbf{r}=\left(r_{i}\right) \in \mathbb{C}^{2}$, we define the products

$$
\mathbf{s} \cdot \mathbf{r}:=\sum_{i=1}^{2} s_{i} \overline{r_{i}} \quad \mathbf{s} \otimes \mathbf{r}:=\mathbf{s}^{\mathbf{t}}=\left(s_{i} \overline{r_{j}}\right)_{1 \leq i, j \leq 2}
$$

as the dot and dyadic product in $\mathbb{C}$. Further, we recollect the definition $\operatorname{div}(\mathbf{A}):=$ $\left(\sum_{j=1}^{2} \partial_{j} A_{i j}\right)_{i=1,2}$.
2. The variational formulation. Let us describe the model of our study. From now and on, $\Omega \subset \mathbb{R}^{2}$ represents an open bounded polygonal/polyhedral domain with Lipschitz boundary $\partial \Omega$. The equations of the Oseen eigenvalue problem are given as follows:

$$
\left\{\begin{array}{rlrl}
-\nu \Delta \boldsymbol{u}+(\boldsymbol{\beta} \cdot \nabla) \boldsymbol{u}+\nabla p & =\lambda \boldsymbol{u} & & \text { in } \Omega  \tag{2.1}\\
\operatorname{div} \boldsymbol{u} & =0 & & \text { in } \Omega \\
\int_{\Omega} p & =0, & & \text { in } \Omega \\
\boldsymbol{u} & = & \mathbf{0}, & \\
\text { on } \partial \Omega
\end{array}\right.
$$

where $\boldsymbol{u}$ is the displacement, $p$ is the pressure and $\boldsymbol{\beta}$ is a given vector field, representing a steady flow velocity and $\nu>0$ is the kinematic viscosity.

Through our paper, we assume the existence of two positive numbers $\nu^{+}$and $\nu^{-}$ such that $\nu^{-}<\nu<\nu^{+}$. On the other hand, we assume that $\boldsymbol{\beta} \in \mathbf{L}^{\infty}(\Omega, \mathbb{C})$. For the kinematic viscosity and the steady flow velocity we assume the following standard assumptions (see [20]):

- $\|\boldsymbol{\beta}\|_{\infty, \Omega} \sim 1$ if $\nu \leq\|\boldsymbol{\beta}\|_{\infty, \Omega}$,
- $\nu \sim 1$ if $\|\boldsymbol{\beta}\|_{\infty, \Omega}<\nu$.

Regarding the convective term, let us assume that there exists a constant $\varepsilon_{1}>0$ such that $\boldsymbol{\beta} \in \mathbf{L}^{2+\varepsilon_{1}}(\Omega, \mathbb{C})$ that leads to the skew-symmetry of the convective term (see [20, Remark 5.6]) which claims that for all $\boldsymbol{v} \in \mathbf{H}_{0}^{1}(\Omega, \mathbb{C})$, there holds

$$
\begin{equation*}
\int_{\Omega}(\boldsymbol{\beta} \cdot \nabla) \boldsymbol{v} \cdot \boldsymbol{v}=0 \quad \forall \boldsymbol{v} \in \mathbf{H}_{0}^{1}(\Omega, \mathbb{C}) \tag{2.2}
\end{equation*}
$$

Now we introduce the functional spaces and norms for our analysis. Let us define the spaces $\mathcal{X}:=\mathbf{H}_{0}^{1}(\Omega, \mathbb{C}) \times \mathrm{L}_{0}^{2}(\Omega, \mathbb{C})$ together with the space $\mathcal{Y}:=\mathbf{H}_{0}^{1}(\Omega, \mathbb{C}) \times$ $\mathbf{H}_{0}^{1}(\Omega, \mathbb{C})$. For the space $\mathcal{X}$ we define the norm $\|\cdot\|_{\mathcal{X}}^{2}:=\|\cdot\|_{1, \Omega}^{2}+\|\cdot\|_{0, \Omega}^{2}$ whereas for $\mathcal{Y}$ the norm will be $\|(\boldsymbol{v}, \boldsymbol{w})\|_{\mathcal{Y}}^{2}=\|\boldsymbol{v}\|_{1, \Omega}^{2}+\|\boldsymbol{w}\|_{1, \Omega}^{2}$, for all $(\boldsymbol{v}, \boldsymbol{w}) \in \mathcal{Y}$.

Let us introduce the following sesquilinear forms $a: \mathcal{Y} \rightarrow \mathbb{C}$ and $b: \mathcal{X} \rightarrow \mathbb{C}$ defined by

$$
a(\boldsymbol{w}, \boldsymbol{v}):=a_{\mathrm{sym}}(\boldsymbol{w}, \boldsymbol{v})+a_{\text {skew }}(\boldsymbol{w}, \boldsymbol{v}) \quad \text { and } \quad b(\boldsymbol{v}, q):=-\int_{\Omega} q \operatorname{div} \boldsymbol{v}
$$

where $a_{\text {sym }}, a_{\text {skew }}: \mathcal{Y} \rightarrow \mathbb{C}$ are two sesquilinear forms defined by

$$
a_{\text {sym }}(\boldsymbol{w}, \boldsymbol{v}):=\int_{\Omega} \nu \nabla \boldsymbol{w}: \nabla \boldsymbol{v} \quad \text { and } \quad a_{\text {skew }}(\boldsymbol{w}, \boldsymbol{v}):=\frac{1}{2}\left(a^{\boldsymbol{\beta}}(\boldsymbol{w}, \boldsymbol{v})-a^{\boldsymbol{\beta}}(\boldsymbol{v}, \boldsymbol{w})\right)
$$

where, $a^{\boldsymbol{\beta}}(\boldsymbol{w}, \boldsymbol{v}):=\int_{\Omega}(\boldsymbol{\beta} \cdot \nabla) \boldsymbol{w} \cdot \boldsymbol{v}$. On the other hand we define the following sesquilinear form $c(\boldsymbol{w}, \boldsymbol{v}):=(\boldsymbol{w}, \boldsymbol{v})_{0, \Omega}$ as the standard inner product in $\mathbf{L}^{2}(\Omega, \mathbb{C})$. With these sesquilinear forms at hand, we write the following weak formulation for (2.1): Find $\lambda \in \mathbb{C}$ and $(\mathbf{0}, 0) \neq(\boldsymbol{u}, p) \in \mathcal{X}$ such that

$$
\left\{\begin{align*}
a(\boldsymbol{u}, \boldsymbol{v})+b(\boldsymbol{v}, p) & =\lambda c(\boldsymbol{u}, \boldsymbol{v}) & & \forall \boldsymbol{v} \in \mathbf{H}_{0}^{1}(\Omega, \mathbb{C}),  \tag{2.3}\\
b(\boldsymbol{u}, q) & =0 & & \forall q \in \mathrm{~L}_{0}^{2}(\Omega, \mathbb{C})
\end{align*}\right.
$$

where

$$
\mathrm{L}_{0}^{2}(\Omega, \mathbb{C}):=\left\{q \in \mathrm{~L}^{2}(\Omega, \mathbb{C}): \int_{\Omega} q=0\right\}
$$

Observe that the resulting eigenvalue problem is non-symmetric due the presence of the sesquilinear form $a^{\boldsymbol{\beta}}(\cdot, \cdot)$. Let us define the kernel $\mathcal{K}$ of $b(\cdot, \cdot)$ as follows

$$
\mathcal{K}:=\left\{\boldsymbol{v} \in \mathbf{H}_{0}^{1}(\Omega, \mathbb{C}): b(\boldsymbol{v}, q)=0 \quad \forall q \in \mathrm{~L}_{0}^{2}(\Omega, \mathbb{C})\right\}
$$

With this space available, it is straightforward to verify using (2.2) that $a(\cdot, \cdot)$ is $\mathcal{K}$-coercive. Moreover, the bilinear form $b(\cdot, \cdot)$ satisfies the following inf-sup condition

$$
\begin{equation*}
\sup _{\boldsymbol{\tau} \in \mathbf{H}_{0}^{1}(\Omega, \mathbb{C})} \frac{b(\boldsymbol{\tau}, q)}{\|\boldsymbol{\tau}\|_{1, \Omega}} \geq \beta\|q\|_{0, \Omega} \quad \forall q \in \mathrm{~L}_{0}^{2}(\Omega, \mathbb{C}) \tag{2.4}
\end{equation*}
$$

Let us introduce the solution operator, which we denote by $\boldsymbol{T}$ and is defined as follows

$$
\begin{equation*}
\boldsymbol{T}: \mathbf{L}^{2}(\Omega, \mathbb{C}) \rightarrow \mathbf{L}^{2}(\Omega, \mathbb{C}), \quad \boldsymbol{f} \mapsto \boldsymbol{T} \boldsymbol{f}:=\widehat{\boldsymbol{u}} \tag{2.5}
\end{equation*}
$$

where the pair $(\widehat{\boldsymbol{u}}, \widehat{p}) \in \mathcal{X}$ is the solution of the following well-posed source problem

$$
\left\{\begin{align*}
a(\widehat{\boldsymbol{u}}, \boldsymbol{v})+b(\boldsymbol{v}, \widehat{p}) & =c(\boldsymbol{f}, \boldsymbol{v}) & & \forall \boldsymbol{v} \in \mathbf{H}_{0}^{1}(\Omega, \mathbb{C}),  \tag{2.6}\\
b(\widehat{\boldsymbol{u}}, q) & =0 & & \forall q \in \mathrm{~L}_{0}^{2}(\Omega, \mathbb{C}),
\end{align*}\right.
$$

implying that $\boldsymbol{T}$ is well defined due to the Babuška-Brezzi theory. Moreover, from [20, Lemma 5.8] we have the following estimates for the velocity and pressure, respectively

$$
\begin{gathered}
\|\nabla \widehat{\boldsymbol{u}}\|_{0, \Omega} \leq \frac{C_{p f}}{\nu}\|\boldsymbol{f}\|_{0, \Omega} \\
\|\widehat{p}\|_{0, \Omega}^{2} \leq \frac{1}{\beta}\left(\|\boldsymbol{f}\|_{0, \Omega}+\nu^{1 / 2}\|\nabla \widehat{\boldsymbol{u}}\|_{0, \Omega}\left(\nu^{1 / 2}+C_{p f} \frac{\|\boldsymbol{\beta}\|_{0, \infty}}{\nu^{1 / 2}}\right)\right)
\end{gathered}
$$

where $C_{p f}>0$ represents the constant of the Poincaré-Friedrichs inequality and $\beta>0$ is the inf-sup constant given un (2.4).

It is easy to check that $(\lambda,(\boldsymbol{u}, p)) \in \mathbb{C} \times \mathcal{X}$ solves (2.3) if and only if $(\kappa, \boldsymbol{u})$ is an eigenpair of $\boldsymbol{T}$,i.e., $\boldsymbol{T} \boldsymbol{u}=\kappa \boldsymbol{u}$ with $\kappa:=1 / \lambda$ and $\lambda \neq 0$.

A key point for the analysis is the additional regularity of the solution. To obtain this, the assumptions on $\boldsymbol{\beta}$ are important,. To make matters precise, if the convective term is well defined, it is possible to resort to the classic Stokes regularity results available on the literature (see [32] for instance). Hence, the following additional regularity result for the solutions of the Oseen system holds.

THEOREM 2.1. There exists $s>0$ that for all $\boldsymbol{f} \in \mathbf{L}^{2}(\Omega, \mathbb{C})$, the solution $(\widehat{\boldsymbol{u}}, \widehat{p}) \in$ $\mathcal{X}$ of problem (2.6), satisfies for the velocity $\widehat{\boldsymbol{u}} \in \mathbf{H}^{1+s}(\Omega, \mathbb{C})$, for the pressure $\widehat{p} \in$ $\mathrm{H}^{s}(\Omega, \mathbb{C})$, and

$$
\|\widehat{\boldsymbol{u}}\|_{1+s, \Omega}+\|\widehat{p}\|_{s, \Omega} \leq C\|\boldsymbol{f}\|_{0, \Omega}, .
$$

where $C:=\frac{C_{p f}}{\beta} \max \left\{1, \frac{C_{p f}\|\boldsymbol{\beta}\|_{\infty, \Omega}}{\nu}\right\}$ and $\beta>0$ is the constant associated to the infsup condition (2.4). Further, if $(\boldsymbol{u}, p)$ is an eigenfunction satisfying (2.3), then there exists $r>0$, not necessarily equal to $s$, such that $(\boldsymbol{u}, p) \in \mathcal{X} \cap\left(\mathbf{H}^{1+r}(\Omega, \mathbb{C}) \times H^{r}(\Omega, \mathbb{C})\right)$ and the following bound holds

$$
\|\widehat{\boldsymbol{u}}\|_{1+r, \Omega}+\|\widehat{p}\|_{r, \Omega} \leq C\|\widehat{\boldsymbol{u}}\|_{0, \Omega}
$$

Observe that the following compact inclusion $\mathbf{H}^{1+s}(\Omega, \mathbb{C}) \hookrightarrow \mathbf{L}^{2}(\Omega, \mathbb{C})$, implying directly the compactness of $\boldsymbol{T}$. Finally, we have the following spectral characterization for $\boldsymbol{T}$.

Lemma 2.2. (Spectral Characterization of $\boldsymbol{T}$ ). The spectrum of $\boldsymbol{T}$ is such that $\operatorname{sp}(\boldsymbol{T})=\{0\} \cup\left\{\kappa_{k}\right\}_{k \in N}$ where $\left\{\kappa_{k}\right\}_{k \in \mathbf{N}}$ is a sequence of complex eigenvalues that converge to zero, according to their respective multiplicities.

We conclude this section by redefining the spectral problem (2.3) in order to simplify the notations for the forthcoming analysis. With this in mind, let us introduce the sesquilinear form $A: \mathcal{X} \times \mathcal{X} \rightarrow \mathbb{C}$ defined by

$$
A((\boldsymbol{u}, p) ;(\boldsymbol{v}, q)):=a(\boldsymbol{u}, \boldsymbol{v})+b(\boldsymbol{v}, p)-b(\boldsymbol{u}, q), \quad \forall(\boldsymbol{v}, q) \in \mathcal{X}
$$

which allows us to rewrite problem (2.3) as follows: Find $\lambda \in \mathbb{C}$ and $(\mathbf{0}, 0) \neq(\boldsymbol{u}, p) \in \mathcal{X}$ such that

$$
\begin{equation*}
A((\boldsymbol{u}, p),(\boldsymbol{v}, q))=\lambda c(\boldsymbol{u}, \boldsymbol{v}) \quad \forall(\boldsymbol{v}, q) \in \mathcal{X} \tag{2.7}
\end{equation*}
$$

Since the problem is non-selfadjoint, it is necessary to introduce the adjoint eigenvalue problem, which reads as follows: Find $\lambda^{*} \in \mathbb{C}$ and a pair $(\mathbf{0}, 0) \neq\left(\boldsymbol{u}^{*}, p^{*}\right) \in \mathcal{X}$ such that

$$
\left\{\begin{align*}
a\left(\boldsymbol{v}, \boldsymbol{u}^{*}\right)-b\left(\boldsymbol{v}, p^{*}\right) & =\bar{\lambda} c\left(\boldsymbol{v}, \boldsymbol{u}^{*}\right) & & \forall \boldsymbol{v} \in \mathbf{H}_{0}^{1}(\Omega, \mathbb{C}),  \tag{2.8}\\
-b\left(\boldsymbol{u}^{*}, q\right) & =0 & & \forall q \in \mathrm{~L}_{0}^{2}(\Omega, \mathbb{C}) .
\end{align*}\right.
$$

Now we introduce the adjoint of (2.5) defined by

$$
\boldsymbol{T}^{*}: \mathbf{L}^{2}(\Omega, \mathbb{C}) \rightarrow \mathbf{L}^{2}(\Omega, \mathbb{C}), \quad \boldsymbol{f} \mapsto \boldsymbol{T}^{*} \boldsymbol{f}:=\widehat{\boldsymbol{u}}^{*}
$$

where $\widehat{\boldsymbol{u}}^{*} \in \mathbf{H}_{0}^{1}(\Omega, \mathbb{C})$ is the adjoint velocity of $\widehat{\boldsymbol{u}}$ and solves the following adjoint source problem: Find $\left(\widehat{\boldsymbol{u}}^{*}, \widehat{p}^{*}\right) \in \mathcal{X}$ such that

$$
\left\{\begin{align*}
a\left(\boldsymbol{v}, \widehat{\boldsymbol{u}}^{*}\right)-b\left(\boldsymbol{v}, \widehat{p}^{*}\right) & =c(\boldsymbol{v}, \boldsymbol{f}) & & \forall \boldsymbol{v} \in \mathbf{H}_{0}^{1}(\Omega, \mathbb{C}),  \tag{2.9}\\
-b\left(\widehat{\boldsymbol{u}}^{*}, q\right) & =0 & & \forall q \in \mathrm{~L}_{0}^{2}(\Omega, \mathbb{C}) .
\end{align*}\right.
$$

Similar to Theorem 2.1, let us assume that the dual source and eigenvalue problems are such that the following estimate holds.

THEOREM 2.3. There exist $s^{*}>0$ such that for all $\boldsymbol{f} \in \mathbf{L}^{2}(\Omega, \mathbb{C})$, the solution $\left(\widehat{\boldsymbol{u}}^{*}, \widehat{p}^{*}\right)$ of problem (2.9), satisfies $\widehat{\boldsymbol{u}}^{*} \in \mathbf{H}^{1+s^{*}}(\Omega, \mathbb{C})$ and $\widehat{p}^{*} \in \mathrm{H}^{s^{*}}(\Omega, \mathbb{C})$, and

$$
\left\|\widehat{\boldsymbol{u}}^{*}\right\|_{1+s^{*}, \Omega}+\left\|\widehat{p}^{*}\right\|_{s^{*}, \Omega} \leq C\|\boldsymbol{f}\|_{0, \Omega},
$$

where $C>0$ is defined in Theorem 2.1. Further, if $\left(\boldsymbol{u}^{*}, p^{*}\right)$ is an eigenfunction satisfying (2.8), then there exists $r^{*}>0$, not necessarily equal to $s^{*}$, such that $\left(\boldsymbol{u}^{*}, p^{*}\right) \in \mathcal{X} \cap\left(\left(\mathbf{H}^{1+r^{*}}(\Omega, \mathbb{C}) \times \mathrm{H}^{r^{*}}(\Omega, \mathbb{C})\right)\right)$ and the following bound holds

$$
\left\|\widehat{\boldsymbol{u}}^{*}\right\|_{1+r^{*}, \Omega}+\left\|\widehat{p}^{*}\right\|_{r^{*}, \Omega} \leq C\left\|\widehat{\boldsymbol{u}}^{*}\right\|_{0, \Omega},
$$

Finally the spectral characterization of $\boldsymbol{T}^{*}$ is given as follows.
Lemma 2.4. (Spectral Characterization of $\boldsymbol{T}^{*}$ ). The spectrum of $\boldsymbol{T}^{*}$ is such that $\operatorname{sp}\left(\boldsymbol{T}^{*}\right)=\{0\} \cup\left\{\kappa_{k}^{*}\right\}_{k \in N}$ where $\left\{\kappa_{k}^{*}\right\}_{k \in \mathbf{N}}$ is a sequence of complex eigenvalues that converge to zero, according to their respective multiplicities.

It is easy to prove that if $\kappa$ is an eigenvalue of $\boldsymbol{T}$ with multiplicity $m, \overline{\kappa^{*}}$ is an eigenvalue of $\boldsymbol{T}^{*}$ with the same multiplicity $m$.

Let us define the sesquilinear form $\widetilde{A}: \mathcal{X} \times \mathcal{X} \rightarrow \mathbb{C}$ by

$$
\widetilde{A}\left((\boldsymbol{v}, q),\left(\boldsymbol{u}^{*}, p^{*}\right)\right):=a\left(\boldsymbol{v}, \boldsymbol{u}^{*}\right)-b\left(\boldsymbol{v}, p^{*}\right)+b\left(\boldsymbol{u}^{*}, q\right)
$$

which allows us to rewrite the dual eigenvalue problem (2.8) as follows: Find $\lambda^{*} \in \mathbb{C}$ and the pair $(\mathbf{0}, 0) \neq\left(\boldsymbol{u}^{*}, p^{*}\right) \in \mathcal{X}$ such that

$$
\widetilde{A}\left((\boldsymbol{v}, q),\left(\boldsymbol{u}^{*}, p^{*}\right)\right)=\lambda^{*} c\left(\boldsymbol{v}, \boldsymbol{u}^{*}\right) \quad \forall(\boldsymbol{v}, q) \in \mathcal{X}
$$

3. The virtual element method. In order to discretize the Oseen eigenvalue problem, we first go over nonconforming virtual element space in this section. The original purpose of this space's development was to approximate the Stokes equation numerically. In our research, we utilise the improved version created in [35].
3.1. Mesh notation and mesh regularity. We consider the family of meshes $\left\{\mathcal{T}_{h}\right\}_{h>0}$ such that each mesh $\mathcal{T}_{h}$ is a partition of the domain $\Omega$ into a finite collection of non-overlapping, polygonal elements $K$ with mesh diameter $h_{K}$, and boundary $\partial K$. As usual, we define $h:=\max _{K \in \mathcal{T}_{h}} h_{K}$. Furthermore, $\mathcal{E}:=\mathcal{E}_{\text {int }} \cup \mathcal{E}_{\text {bdy }}$ denotes the set of mesh edges of $\mathcal{T}_{h}$ where $\mathcal{E}_{\text {int }}$ and $\mathcal{E}_{\text {bdy }}$ denotes respectively the subsets of the interior and boundary mesh edges.

Consider the polygonal element $K \in \mathcal{T}_{h}$. We denote the outward pointing normal and the tangent unit vector to the polygonal boundary $\partial K$ by $\boldsymbol{n}_{K}$ and $\boldsymbol{t}_{K}$, respectively. For every edge $e \subset \partial K$, we denote by $\boldsymbol{n}_{e}$, and $\boldsymbol{t}_{e}$ the normal and tangent unit vectors to $e$, respectively. Conventionally, we assume that $\boldsymbol{n}_{e}$ points out of $\Omega$ if $e$ is a boundary edge, and $\boldsymbol{n}_{e}$ and $\boldsymbol{t}_{e}$ form an anti-clockwise oriented pair along every internal edge $e$. Accordingly, it holds that $\boldsymbol{n}_{e}:=\left(t_{2},-t_{1}\right)$ whenever $\boldsymbol{t}_{e}:=\left(t_{1}, t_{2}\right)$.

We define the space of piecewise polynomials of degree $k \geq 0$ by

$$
\mathcal{P}_{k}\left(\mathcal{T}_{h}\right):=\left\{q \in \mathrm{~L}^{2}(\Omega):\left.q\right|_{K} \in \mathcal{P}_{k}(K) \quad \forall K \in \mathcal{T}_{h}\right\}
$$

Similarly, for all integers $l>0$, we define the broken Sobolev space of degree $l$ on $\mathcal{T}_{h}$ of vector-valued fields, whose components are in $\mathbf{H}^{l}(K)$ for all mesh elements $K$, as

$$
\mathbf{H}^{l}\left(\mathcal{T}_{h}\right):=\left\{\boldsymbol{\varphi} \in \mathbf{L}^{2}(\Omega):\left.\varphi\right|_{K} \in \mathbf{H}^{l}(K) \quad \forall K \in \mathcal{T}_{h}\right\}
$$

We endow this functional space with the broken semi-norm

$$
\left|\boldsymbol{\varphi}_{h}\right|_{1, h}:=\left(\sum_{K \in \mathcal{T}_{h}}|\boldsymbol{\varphi}|_{1, K}^{2}\right)^{1 / 2} .
$$

Consider the internal edge $e \subset \partial K^{+} \cap \partial K^{-}$, where $K^{+}, K^{-} \in \mathcal{T}_{h}$, and $\boldsymbol{n}_{e}$ points from $K^{+}$to $K^{-}$. We define the jump of a function $\boldsymbol{v}$ through $e$ by $\left.\llbracket \boldsymbol{v} \rrbracket\right|_{e}:=\left.\boldsymbol{v}\right|_{K^{+}}-\left.\boldsymbol{v}\right|_{K} ^{-}$ and, for boundary edges, we define $\left.\llbracket \boldsymbol{v} \rrbracket\right|_{e}:=\left.\boldsymbol{v}\right|_{e}$. For the a priori error analysis, we need the following regularity assumptions on the mesh family $\left\{\mathcal{T}_{h}\right\}_{h>0}$.

Assumption 1. (Mesh Regularity) There exists a positive constant $\sigma>0$ such that for all $K \in \mathcal{T}_{h}$ it holds that

- (M1) the ratio between every edge length and the diameter $h_{K}$ is bigger than $\sigma$;
- (M2) $K$ is star-shaped with respect to a ball of radius $\rho_{K}$ satisfying $\rho_{K}>$ $\sigma h_{K}$.

These mesh assumptions impose some constraints that are admissible for the formulation of the method discussed in the next subsection. In view of the following analysis, it is helpful to define the continuous bilinear forms $a(\cdot, \cdot), b(\cdot, \cdot)$ and $c(\cdot, \cdot)$ on the discrete space $\mathbf{H}^{1}\left(\mathcal{T}_{h}\right)$ as a sum of local contributions.

$$
\begin{aligned}
a(\boldsymbol{w}, \boldsymbol{v}) & :=\sum_{K \in \mathcal{T}_{h}} a_{\mathrm{sym}}^{K}(\boldsymbol{w}, \boldsymbol{v})+a_{\text {skew }}^{K}(\boldsymbol{w}, \boldsymbol{v}) \quad \forall \boldsymbol{w}, \boldsymbol{v} \in \mathbf{H}^{1}\left(\mathcal{T}_{h}\right), \\
b(\boldsymbol{v}, q) & :=\sum_{K \in \mathcal{T}_{h}} b^{K}(\boldsymbol{v}, q) \quad \forall \boldsymbol{v} \in \mathbf{H}^{1}\left(\mathcal{T}_{h}\right) \text { and } q \in \mathrm{~L}_{0}^{2}(\Omega, \mathbb{C}), \\
c(\boldsymbol{w}, \boldsymbol{v}) & :=\sum_{K \in \mathcal{T}_{h}} c^{K}(\boldsymbol{w}, \boldsymbol{v}) \quad \forall \boldsymbol{w}, \boldsymbol{v} \in \mathbf{L}_{0}^{2}(\Omega, \mathbb{C}), \\
A((\boldsymbol{u}, p),(\boldsymbol{v}, q)) & :=\sum_{K \in \mathcal{T}_{h}} A^{K}((\boldsymbol{u}, p),(\boldsymbol{v}, q)) \quad \forall(\boldsymbol{u}, p),(\boldsymbol{v}, q) \in \mathcal{X}
\end{aligned}
$$

In the same way, we split elementwise the norm $L^{2}(\Omega, \mathbb{C})$ by

$$
\|q\|_{0, \Omega}:=\left(\sum_{K \in \mathcal{T}_{h}}\|q\|_{0, K}^{2}\right)^{1 / 2} \quad \forall q \in \mathrm{~L}^{2}(\Omega, \mathbb{C})
$$

3.2. Local and global discrete space. In what follows we summarize the key ingredients for the discrete analysis, given by [35]. For $K \in \mathcal{T}_{h}$, we define the following auxiliary finite dimensional space
$\widetilde{\mathcal{S}}(K):=\left\{\boldsymbol{v} \in \mathbf{H}^{1}(K): \operatorname{div} \boldsymbol{v} \in \mathcal{P}_{k-1}(K), \operatorname{rot} \boldsymbol{v} \in \mathcal{P}_{k-1}(K), \boldsymbol{v} \cdot \boldsymbol{n}_{e} \in \mathcal{P}_{k}(e) \forall e \subset \partial K\right\}$.
We decompose the space $\widetilde{\mathcal{S}}(K)$ in (3.1) into the direct sum of two subspace as follows

$$
\widetilde{\boldsymbol{\mathcal { S }}}(K)=\widetilde{\mathcal{S}}_{1}(K) \oplus \widetilde{\boldsymbol{\mathcal { S }}}_{0}(K)
$$

where $\widetilde{\mathcal{S}}_{1}(K):=\left\{\boldsymbol{v} \in \widetilde{\mathcal{S}}(K): \operatorname{div} \boldsymbol{v}=0,\left.\boldsymbol{v} \cdot \boldsymbol{n}_{K}\right|_{\partial K}=0\right\}$ and

$$
\begin{equation*}
\widetilde{\mathcal{S}}_{0}(K):=\{\boldsymbol{v} \in \widetilde{\mathcal{S}}(K): \operatorname{rot} \boldsymbol{v}=0\} \tag{3.2}
\end{equation*}
$$

Additionally, we introduce the space

$$
\begin{equation*}
\widetilde{\mathcal{H}}:=\left\{\phi \in \mathrm{H}^{2}(K), \Delta^{2} \phi \in \mathcal{P}_{k-1}(K),\left.\phi\right|_{e}=0,\left.\Delta \phi\right|_{e} \in \mathcal{P}_{k-1}(e) \forall e \subset \partial K\right\} . \tag{3.3}
\end{equation*}
$$

The local space is constructed as sum of (3.2), and curl of (3.3) as follows

$$
\widetilde{\mathcal{U}}=\widetilde{\mathcal{S}}_{1}(K) \oplus \operatorname{curl} \widetilde{\mathcal{H}} .
$$

We define the following operators:

- (H1) the edge polynomial moments:

$$
\frac{1}{|e|} \int_{e} \boldsymbol{v} \cdot \boldsymbol{n}_{e} q_{k} \quad \forall q_{k} \in \mathcal{P}_{k}(e), \forall e \subset \partial K
$$

- (H2) the edge polynomial moments:

$$
\frac{1}{|e|} \int_{e} \boldsymbol{v} \cdot \boldsymbol{t}_{e} q_{k-1} \quad \forall q_{k-1} \in \mathcal{P}_{k-1}(e), \forall e \subset \partial K
$$

- (H3) the elemental polynomial moments:

$$
\frac{1}{|K|} \int_{K} \boldsymbol{v} \cdot \mathbf{q}_{k-2} \quad \forall \mathbf{q}_{k-2} \in \nabla \mathcal{P}_{k-1}(K)
$$

- (H4) the elemental polynomial moments:

$$
\frac{1}{|K|} \int_{K} \boldsymbol{v} \cdot \mathbf{q}_{k}^{\perp} \quad \forall \mathbf{q}_{k}^{\perp} \in\left(\nabla \mathcal{P}_{k+1}(K)\right)^{\perp}
$$

Here, $\left(\nabla \mathcal{P}_{k+1}(K)\right)^{\perp}$ is the $\mathbf{L}^{2}$-orthogonal complement of $\nabla \mathcal{P}_{k+1}(K)$ in $\boldsymbol{\mathcal { P }}_{k}(K)$, where $\mathcal{P}_{k}(K)$ is vector valued polynomial space on $K$ of order $k$. Following [35], we deduce that the set of operators above provides a set of the degrees of freedom of the discrete space $\widetilde{\mathcal{U}}$. Based on the computational aspect, we introduce the elliptic projection operator $\boldsymbol{\Pi}_{K}^{\nabla}: \widetilde{\mathcal{U}} \rightarrow \mathcal{P}_{k}(K)$ :

$$
\begin{align*}
& a_{\mathrm{sym}}\left(\boldsymbol{\Pi}_{K}^{\nabla} \boldsymbol{u}, \mathbf{q}\right)=a_{\mathrm{sym}}(\boldsymbol{u}, \mathbf{q}) \quad \forall \mathbf{q} \in \mathcal{P}_{k}(K), \\
& \int_{\partial K} \boldsymbol{\Pi}_{K}^{\nabla} \boldsymbol{u}-\boldsymbol{u}=0 \tag{3.4}
\end{align*}
$$

From the definition of the projection operator $\boldsymbol{\Pi}_{K}^{\nabla}$, we deduce the right-hand side of (3.4) are computable from (H1)-(H4). By employing the projection operator $\boldsymbol{\Pi}_{K}^{\nabla}$, we define a local computational space which is subspace of $\widetilde{\mathcal{U}}$ as follows:

$$
\mathcal{U}(K):=\left\{\boldsymbol{v} \in \widetilde{\mathcal{U}}: \int_{K}\left(\boldsymbol{v}-\boldsymbol{\Pi}_{K}^{\nabla} \boldsymbol{v}\right) \cdot \mathbf{q}_{k}=0 \quad \forall \mathbf{q}_{k} \in\left(\nabla \mathcal{P}_{k+1}(K)\right)^{\perp} /\left(\nabla \mathcal{P}_{k-1}(K)\right)^{\perp}\right.
$$

$$
\text { and } \left.\int_{e}\left(\boldsymbol{v}-\boldsymbol{\Pi}_{K}^{\nabla} \boldsymbol{v}\right) \cdot \boldsymbol{n}_{e} q_{k}=0 \quad \forall q_{k} \in \mathcal{P}_{k}(e) / \mathcal{P}_{k-1}(e), \quad \forall e \subset \partial K\right\}
$$

where the symbol $\mathcal{V} / \mathcal{V}_{1}$ denotes the subspace of space $\mathcal{V}$ consisting of polynomials that are $\mathbf{L}^{2}(K)$-orthogonal to space $\mathcal{V}_{1}$. Since the projector $\boldsymbol{\Pi}_{K}^{\nabla}$ is invariant on polynomial function space $\boldsymbol{\mathcal { P }}_{k}(K)$, we deduce that $\boldsymbol{\mathcal { P }}_{k}(K) \subset \boldsymbol{\mathcal { U }}(K)$. Furthermore, (H1) and (H3) are a set of degrees of freedom for $\boldsymbol{\mathcal { U }}(K)$. For $K \in \mathcal{T}_{h}$, the local space $\boldsymbol{\mathcal { U }}(K)$ is unisolvent with respect to a certain set of bounded linear operators, which are defined as follows:

- the edge polynomial moments:

$$
\frac{1}{|e|} \int_{e} \boldsymbol{v} \cdot \mathbf{q}_{k-1} \quad \forall \mathbf{q}_{k-1} \in \mathcal{P}_{k-1}(e), \forall e \subset \partial K
$$

- the elemental polynomial moments

$$
\frac{1}{|K|} \int_{K} \boldsymbol{v} \cdot \mathbf{q}_{k-2} \quad \forall \mathbf{q}_{k-2} \in \mathcal{P}_{k-2}(K)
$$

According to the definition of the virtual space $\boldsymbol{\mathcal { U }}(K)$, the term $\boldsymbol{\Pi}_{K}^{\nabla} \boldsymbol{v}$ is computable for all $\boldsymbol{v} \in \mathcal{U}(K)$. Now we define the global nonconforming virtual space by

$$
\begin{aligned}
\mathcal{U}_{h}:=\left\{\boldsymbol{v} \in \mathbf{L}^{2}(\Omega, \mathbb{C}):\left.\boldsymbol{v}\right|_{K} \in \mathcal{U}(K) \forall\right. & K \in \mathcal{T}_{h} \\
& \left.\int_{e} \llbracket \boldsymbol{v} \rrbracket_{e} \cdot \mathbf{q}_{k-1}=0 \quad \forall \mathbf{q}_{k-1} \in \mathcal{P}_{k-1}(e) \forall e \in \mathcal{E}\right\} .
\end{aligned}
$$

Clearly the space $\boldsymbol{U}_{h}$ is not continuous over $\Omega$ since $\mathcal{U}_{h} \not \subset \mathbf{H}^{1}(\Omega)$. In the next lemma, we summarize two technical results that will be helpful in the derivation of the a priori estimates of the next sections. Further, we highlight that the $\mathbf{L}^{2}$ projection operator $\boldsymbol{\Pi}_{K}^{0}$ is computable on $\boldsymbol{\mathcal { U }}(K)$ [33]. To define the interpolation operator $\mathcal{I}$ on the space $\mathcal{U}_{h}$, for each element $K \in \mathcal{T}_{h}$, we denote by $\Sigma_{i}$, the operator associated with the i-th local degree of freedom, $i=1,2, \ldots, N^{\text {dof }}$. From the above construction, it is easily seen that for every smooth enough function $\boldsymbol{v}$, there exists an unique element $\mathcal{I}_{K} \boldsymbol{v} \in \mathcal{U}_{h}(K)$ such that $\Sigma_{i}\left(\boldsymbol{v}-\mathcal{I}_{K} \boldsymbol{v}\right)=0, \forall i=1,2, \ldots, N^{\text {dof }}$. Then, we define the global interpolation $\mathcal{I}$ for $\mathcal{U}_{h}$ by setting $\left.\mathcal{I}\right|_{K}=\mathcal{I}_{K} \forall K \in \mathcal{T}_{h}$. Two technical conclusions that will be useful in deriving the a priori estimates of the following sections are summarized in the next lemma.

Lemma 3.1. The following statements hold:

- For each polygon $K \in \mathcal{T}_{h}$ and any $t$ such that $1 \leq t \leq k+1$, it holds that

$$
\begin{equation*}
\left\|\boldsymbol{v}-\mathcal{I}_{K} \boldsymbol{v}\right\|_{m, K} \leq C h^{t-m}|\boldsymbol{v}|_{t, K} \quad m=0,1 \tag{3.5}
\end{equation*}
$$

- For each polygon $K \in \mathcal{T}_{h}$ and any $t$ such that $1 \leq t \leq k+1$, there exists a polynomial $\boldsymbol{v}_{\pi} \in \mathcal{P}_{k}(K)$, such that

$$
\begin{equation*}
\left\|\boldsymbol{v}-\boldsymbol{v}_{\pi}\right\|_{m, K} \leq C h^{t-m}|\boldsymbol{v}|_{t, K} \quad m=0,1 \tag{3.6}
\end{equation*}
$$

On the other hand, the discrete pressure space is given by

$$
\mathrm{Q}_{h}:=\left\{q_{h} \in \mathrm{~L}^{2}(\Omega, \mathbb{C}):\left.q_{h}\right|_{K} \in \mathcal{P}_{k-1}(K), \quad \forall K \in \mathcal{T}_{h}\right\}
$$

We also introduce the $\mathrm{L}^{2}$-orthogonal projection $\mathcal{R}_{h}: \mathrm{L}^{2}(\Omega) \rightarrow \mathrm{Q}_{h}$ and the following approximation result holds for $0 \leq t \leq 1$ (see [12] for instance)

$$
\begin{equation*}
\left\|q-\mathcal{R}_{h} q\right\|_{0, \Omega} \leq C h^{t}\|q\|_{s, \Omega}, \quad \forall q \in \mathrm{H}^{t}(\Omega) \tag{3.7}
\end{equation*}
$$

Let us introduce the operator $\operatorname{div}_{h}(\cdot)$ which corresponds to the discretized global form of the divergence operator, i.e., $\left.\left(\operatorname{div}_{h} \boldsymbol{v}\right)\right|_{K}=\operatorname{div}\left(\left.\boldsymbol{v}\right|_{K}\right)$ for all $K \in \mathcal{T}_{h}$ (and sufficiently regular $\boldsymbol{v})$. From the above construction, we deduce that $\operatorname{div}_{h} \mathcal{U}_{h} \subset \mathrm{Q}_{h}$, and the relation between the virtual interpolation operator and $\mathcal{R}_{h}$ is as follows $\operatorname{div}_{h} \mathcal{I} \boldsymbol{v}=$ $\mathcal{R}_{h} \operatorname{div}_{h} \boldsymbol{v}$ for all $\boldsymbol{v} \in \mathbf{H}^{1}(\Omega)$. Now, let $S^{K}(\cdot, \cdot)$ be any symmetric positive definite bilinear form chosen to satisfy

$$
\begin{equation*}
c_{0} a_{\mathrm{sym}}^{K}\left(\boldsymbol{v}_{h}, \boldsymbol{v}_{h}\right) \leq S^{K}\left(\boldsymbol{v}_{h}, \boldsymbol{v}_{h}\right) \leq c_{1} a_{\mathrm{sym}}^{K}\left(\boldsymbol{v}_{h}, \boldsymbol{v}_{h}\right) \tag{3.8}
\end{equation*}
$$

for some positive constants $c_{0}$ and $c_{1}$ depending only on the constant $\sigma$ from the mesh assumptions $M 1$ and M2. Then, for all $\boldsymbol{w}_{h}, \boldsymbol{v}_{h} \in \mathcal{U}_{h}$, we introduce on each element $K$ the local (and computable) bilinear forms

$$
\begin{aligned}
a_{h, \text { sym }}^{K}\left(\boldsymbol{w}_{h}, \boldsymbol{v}_{h}\right) & :=a_{\text {sym }}^{K}\left(\boldsymbol{\Pi}_{K}^{\nabla} \boldsymbol{w}_{h}, \boldsymbol{\Pi}_{K}^{\nabla} \boldsymbol{v}_{h}\right)+S^{K}\left(\boldsymbol{w}_{h}-\boldsymbol{\Pi}_{K}^{\nabla} \boldsymbol{w}_{h}, \boldsymbol{v}_{h}-\boldsymbol{\Pi}_{K}^{\nabla} \boldsymbol{v}_{h}\right) \\
a_{h, \text { skew }}^{K}\left(\boldsymbol{w}_{h}, \boldsymbol{v}_{h}\right) & :=\frac{1}{2} \int_{K}\left(\left(\boldsymbol{\beta} \cdot \boldsymbol{\Pi}_{k-1, K}^{0} \nabla\right) \boldsymbol{w}_{h} \cdot \boldsymbol{\Pi}_{K}^{0} \boldsymbol{v}_{h}-\left(\boldsymbol{\beta} \cdot \boldsymbol{\Pi}_{k-1, K}^{0} \nabla\right) \boldsymbol{v}_{h} \cdot \boldsymbol{\Pi}_{K}^{0} \boldsymbol{w}_{h}\right) \\
c_{h}^{K}(\boldsymbol{w}, \boldsymbol{v}) & :=c^{K}\left(\boldsymbol{\Pi}_{K}^{0} \boldsymbol{w}_{h}, \boldsymbol{\Pi}_{K}^{0} \boldsymbol{v}_{h}\right)
\end{aligned}
$$

The construction of $a_{h, \text { sym }}^{K}(\cdot, \cdot)$ and $c_{h}^{K}(\cdot, \cdot)$ guarantees the usual consistency and stability properties of the VEM. With this considerations at hand, the following result holds true which is direct from [11].

Lemma 3.2. The local bilinear forms $a_{h, s y m}^{K}(\cdot, \cdot)$ and $c_{h}^{K}(\cdot, \cdot)$ on each element $K$ satisfy:

- Consistency: for all $h>0$ and for all $K \in \mathcal{T}_{h}$ we have that

$$
\begin{aligned}
a_{h, s y m}^{K}\left(\boldsymbol{v}_{h}, \mathbf{q}_{k}\right) & =a_{\text {sym }}^{K}\left(\boldsymbol{v}_{h}, \mathbf{q}_{k}\right) & \forall \mathbf{q}_{k} \in \mathcal{P}_{k}(K), \\
c_{h}^{K}\left(\boldsymbol{v}_{h}, \mathbf{q}_{k}\right) & =c^{K}\left(\boldsymbol{v}_{h}, \mathbf{q}_{k}\right) & \forall \mathbf{q}_{k} \in \mathcal{P}_{k}(K) .
\end{aligned}
$$

- Stability: for all $K \in \mathcal{T}_{h}$, there exist positive constants $c_{*}, c^{*}$ and $d^{*}$, independent of $h$, such that

$$
\begin{aligned}
c_{*} a_{s y m}^{K}\left(\boldsymbol{v}_{h}, \boldsymbol{v}_{h}\right) \leq & a_{h, \text { sym }}^{K}\left(\boldsymbol{v}_{h}, \boldsymbol{v}_{h}\right) \leq c^{*} a_{\text {sym }}^{K}\left(\boldsymbol{v}_{h}, \boldsymbol{v}_{h}\right) \quad \forall \boldsymbol{v}_{h} \in \mathcal{U}_{h} \\
& c_{h}^{K}\left(\boldsymbol{v}_{h}, \boldsymbol{v}_{h}\right) \leq d^{*} c^{K}\left(\boldsymbol{v}_{h}, \boldsymbol{v}_{h}\right) \quad \forall \boldsymbol{v}_{h} \in \mathcal{U}_{h}
\end{aligned}
$$

For the bilinear form $b_{h}(\cdot, \cdot)$, we do not introduce any approximation and simply set

$$
b_{h}\left(\boldsymbol{v}_{h}, q_{h}\right):=\sum_{K \in \mathcal{T}_{h}} b^{K}\left(\boldsymbol{v}_{h}, q_{h}\right)=-\sum_{K \in \mathcal{T}_{h}} \int_{K} q_{h} \operatorname{div} \boldsymbol{v}_{h}, \quad \forall \boldsymbol{v}_{h} \in \mathcal{U}_{h}, q_{h} \in \mathrm{Q}_{h}
$$

Since $b_{h}\left(\boldsymbol{v}_{h}, q_{h}\right)$ is computable in each element $K \in \mathcal{T}_{h}$ with the aid of the degrees of freedom defined on $\boldsymbol{\mathcal { U }}(K)$. Naturally for all $\boldsymbol{w}_{h}, \boldsymbol{v}_{h} \in \boldsymbol{\mathcal { U }}_{h}$ we can introduce the following bilinear form

$$
a_{h}\left(\boldsymbol{w}_{h}, \boldsymbol{v}_{h}\right):=\sum_{K \in \mathcal{T}_{h}} a_{h}^{K}\left(\boldsymbol{w}_{h}, \boldsymbol{v}_{h}\right)=\sum_{K \in \mathcal{T}_{h}} a_{h, \text { sym }}^{K}\left(\boldsymbol{w}_{h}, \boldsymbol{v}_{h}\right)+a_{h, \text { skew }}^{K}\left(\boldsymbol{w}_{h}, \boldsymbol{v}_{h}\right) .
$$

It is easy to check that $a_{h}(\cdot, \cdot)$ and $b_{h}(\cdot, \cdot)$ are continuous sesquilinear forms. Indeed, for $a_{h}(\cdot, \cdot)$ we have

$$
\begin{equation*}
\left|a_{h}\left(\boldsymbol{u}_{h}, \boldsymbol{v}_{h}\right)\right| \leq\left|a_{h, \text { sym }}\left(\boldsymbol{u}_{h}, \boldsymbol{v}_{h}\right)\right|+\left|a_{h, \text { skew }}\left(\boldsymbol{u}_{h}, \boldsymbol{v}_{h}\right)\right|, \tag{3.9}
\end{equation*}
$$

where we need to estimate each contribution on the right hand side of the inequality above. For the symmetric part we have

$$
\begin{array}{r}
(3.10) \quad\left|a_{h, \mathrm{sym}}\left(\boldsymbol{u}_{h}, \boldsymbol{v}_{h}\right)\right|=\left|\sum_{K \in \mathcal{T}_{h}} a_{\mathrm{sym}}^{K}\left(\boldsymbol{u}_{h}, \boldsymbol{v}_{h}\right)+S^{K}\left(\boldsymbol{u}_{h}-\boldsymbol{\Pi}_{K}^{\nabla} \boldsymbol{u}_{h}, \boldsymbol{v}_{h}-\boldsymbol{\Pi}_{K}^{\nabla} \boldsymbol{v}_{h}\right)\right|  \tag{3.10}\\
\leq \sum_{K \in \mathcal{T}_{h}} \nu\left\|\nabla \boldsymbol{\Pi}_{K}^{\nabla} \boldsymbol{u}_{h}\right\|_{0, K}\left\|\nabla \boldsymbol{\Pi}_{K}^{\nabla} \boldsymbol{v}_{h}\right\|_{0, K}+c_{1} \nu\left\|\nabla\left(\boldsymbol{\Pi}_{K}^{\nabla} \boldsymbol{u}_{h}-\boldsymbol{u}_{h}\right)\right\|_{0, K}\left\|\nabla\left(\boldsymbol{\Pi}_{K}^{\nabla} \boldsymbol{v}_{h}-\boldsymbol{v}_{h}\right)\right\|_{0, K} \\
\leq \nu \max \left\{\widetilde{c}_{1}, 1\right\}\left\|\boldsymbol{u}_{h}\right\|_{1, h}\left\|\boldsymbol{v}_{h}\right\|_{1, h},
\end{array}
$$

where the constant $\widetilde{c}_{1}$ is the sum of all the constants $c_{1}$ involved in (3.8) for each element $K \in \mathcal{T}_{h}$. Now, for the skew-symmetric part we have

$$
\begin{align*}
&\left|a_{h, \text { skew }}\left(\boldsymbol{u}_{h}, \boldsymbol{v}_{h}\right)\right| \leq \frac{1}{2}\left|\sum_{K \in \mathcal{T}_{h}} \int_{K}\left(\boldsymbol{\beta} \cdot \boldsymbol{\Pi}_{k-1, K}^{0}\right) \boldsymbol{u}_{h} \boldsymbol{\Pi}_{k, K}^{0} \boldsymbol{v}_{h}\right|  \tag{3.11}\\
&+\frac{1}{2}\left|\sum_{K \in \mathcal{T}_{h}} \int_{K}\left(\boldsymbol{\beta} \cdot \boldsymbol{\Pi}_{k-1, K}^{0}\right) \boldsymbol{v}_{h} \boldsymbol{\Pi}_{k, K}^{0} \boldsymbol{u}_{h}\right| \\
& \leq \frac{1}{2} \sum_{K \in \mathcal{T}_{h}}\|\boldsymbol{\beta}\|_{\infty, K}\left\|\boldsymbol{\Pi}_{k-1, K}^{0} \nabla \boldsymbol{u}_{h}\right\|_{0, \varepsilon}\left\|\boldsymbol{\Pi}_{k, K}^{0} \boldsymbol{v}_{h}\right\|_{0, K} \\
&+\frac{1}{2} \sum_{K \in \mathcal{T}_{h}}\|\boldsymbol{\beta}\|_{\infty, K}\left\|\boldsymbol{\Pi}_{k-1, K}^{0} \nabla \boldsymbol{v}_{h}\right\|_{0, K}\left\|\boldsymbol{\Pi}_{k, K}^{0} \boldsymbol{u}_{h}\right\|_{0, K} \\
& \leq\|\boldsymbol{\beta}\|_{\infty, \Omega} C_{\mathrm{I}} C_{\mathrm{II}}\left\|\boldsymbol{u}_{h}\right\|_{1, h}\left\|\boldsymbol{v}_{h}\right\|_{1, h}
\end{align*}
$$

where $C_{\mathrm{I}}, C_{\mathrm{II}}>0$ are the stability constants of $\boldsymbol{\Pi}_{k-1, K}^{0}$ and $\boldsymbol{\Pi}_{k, K}^{0}$, respectively. Hence, replacing (3.10) and (3.11) in (3.9) we have that

$$
\left|a_{h}\left(\boldsymbol{u}_{h}, \boldsymbol{v}_{h}\right)\right| \leq \max \left\{\nu \max \left\{\widetilde{c}_{1}, 1\right\},\|\boldsymbol{\beta}\|_{\infty, \Omega} C_{\mathrm{I}} C_{\mathrm{II}}\right\}\left\|\boldsymbol{u}_{h}\right\|_{1, h}\left\|\boldsymbol{v}_{h}\right\|_{1, h},
$$

which proves the boundedness of $a_{h}(\cdot, \cdot)$. On the other hand, for $b_{h}(\cdot, \cdot)$ we have

$$
\begin{aligned}
\left|b_{h}\left(\boldsymbol{v}_{h}, q_{h}\right)\right|=\left|\sum_{K \in \mathcal{T}_{h}} \int_{K} q_{h} \operatorname{div} \boldsymbol{v}_{h}\right| \leq & \sum_{K \in \mathcal{T}_{h}}\left\|q_{h}\right\|_{0, K}\left\|\operatorname{div} \boldsymbol{v}_{h}\right\|_{0, K} \\
& \leq \sum_{K \in \mathcal{T}_{h}}\left\|q_{h}\right\|_{0, K}\left\|\nabla \boldsymbol{v}_{h}\right\|_{0, K} \leq\left\|q_{h}\right\|_{0, \Omega}\left\|\boldsymbol{v}_{h}\right\|_{1, h},
\end{aligned}
$$

proving that $b_{h}(\cdot, \cdot)$ is also continuous.
3.3. The discrete eigenvalue problem. The nonconforming virtual element discretization of the variational formulation (2.3) reads as follows. Find $\lambda \in \mathbb{C}$ and $(\mathbf{0}, 0) \neq\left(\boldsymbol{u}_{h}, p_{h}\right) \in \mathcal{X}_{h}$ such that

$$
\left\{\begin{align*}
a_{h}\left(\boldsymbol{u}_{h}, \boldsymbol{v}_{h}\right)+b_{h}\left(\boldsymbol{v}_{h}, p_{h}\right) & =\lambda_{h} c_{h}\left(\boldsymbol{u}_{h}, \boldsymbol{v}_{h}\right) & & \forall \boldsymbol{v}_{h} \in \mathcal{U}_{h}  \tag{3.12}\\
b_{h}\left(\boldsymbol{u}_{h}, q_{h}\right) & =0 & & \forall q_{h} \in \mathrm{Q}_{h}
\end{align*}\right.
$$

where $\mathcal{X}_{h}:=\mathcal{U}_{h} \times \mathrm{Q}_{h}$. Thanks to the stability of the bilinear form $a_{h, \text { sym }}^{K}(\cdot, \cdot)$ and the definition of the bilinear form $a_{h, \text { skew }}^{K}(\cdot, \cdot)$, it is easy to check that $a_{h}(\cdot, \cdot)$ is coercive, i.e.

$$
c\left|\boldsymbol{v}_{h}\right|_{1, h}^{2} \leq a_{h}\left(\boldsymbol{v}_{h}, \boldsymbol{v}_{h}\right) \quad \forall \boldsymbol{v}_{h} \in \boldsymbol{U}_{h}
$$

On the other hand, given the discrete spaces $\mathcal{U}_{h}$ and $\mathrm{Q}_{h}$, satisfy that $\operatorname{div}_{h} \mathcal{U}_{h} \subset \mathrm{Q}_{h}$, standard arguments (see [18]) guarantee that there exists a positive $\beta_{0}$, independent of $h$, such that

$$
\begin{equation*}
\sup _{\boldsymbol{v}_{h} \in \mathcal{U}_{h}} \frac{b_{h}\left(\boldsymbol{v}_{h}, q_{h}\right)}{\left|\boldsymbol{v}_{h}\right|_{1, h}} \geq \beta_{0}\left\|q_{h}\right\|_{0, \Omega} \quad \forall q_{h} \in \mathrm{Q}_{h} . \tag{3.13}
\end{equation*}
$$

The next step is to introduce the discrete solution operator $\boldsymbol{T}_{h}: \mathbf{L}^{2}(\Omega) \rightarrow \mathcal{U}_{h} \subset$ $\mathbf{L}^{2}(\Omega)$, defined by $\boldsymbol{T}_{h} \boldsymbol{f}:=\widehat{\boldsymbol{u}}_{h}$, where $\widehat{\boldsymbol{u}}_{h}$ is the solution of the corresponding discrete
source problem:

$$
\left\{\begin{align*}
a_{h}\left(\widehat{\boldsymbol{u}}_{h}, \boldsymbol{v}_{h}\right)+b_{h}\left(\boldsymbol{v}_{h}, \widehat{p}_{h}\right) & =c_{h}\left(\boldsymbol{f}, \boldsymbol{v}_{h}\right) & & \forall \boldsymbol{v}_{h} \in \mathcal{U}_{h},  \tag{3.14}\\
b_{h}\left(\widehat{\boldsymbol{u}}_{h}, q_{h}\right) & =0 & & \forall q_{h} \in \mathrm{Q}_{h} .
\end{align*}\right.
$$

Since the discrete inf-sup condition is satisfied, the operator $\boldsymbol{T}_{h}$ is well defined. Moreover, we have the following stability result.

$$
\nu\left|\widehat{\boldsymbol{u}}_{h}\right|_{1, h} \leq C_{p}\|\boldsymbol{f}\|_{0, \Omega},
$$

whereas for the pressure we have

$$
\left\|\widehat{p}_{h}\right\|_{0, \Omega} \leq \frac{1}{\beta}\left(C_{p}\|\boldsymbol{f}\|_{0, \Omega}+\nu^{1 / 2}\left|\widehat{\boldsymbol{u}}_{h}\right|_{1, h}\left(\nu^{1 / 2}+\frac{C_{p}\|\boldsymbol{\beta}\|_{\infty, \Omega}}{\nu^{1 / 2}}\right)\right) .
$$

As in the continuous case, we have the following relation between the discrete spectral problem and its source problem, i.e., $\left(\lambda_{h},\left(\boldsymbol{u}_{h}, p_{h}\right)\right)$ is a solution of Problem (3.12) if and only if $\left(\kappa_{h}, \boldsymbol{u}_{h}\right)$ is an eigenpair of $\boldsymbol{T}_{h}$, i.e., $\boldsymbol{T}_{h} \boldsymbol{u}_{h}=\kappa_{h} \boldsymbol{u}_{h}$ with $\kappa_{h}=1 / \lambda_{h}$ and $\lambda_{h} \neq 0$. The discrete version of the spectral problem (2.7) is written as

Problem 3.3. Find $\left(\lambda_{h}, \boldsymbol{u}_{h}, p_{h}\right) \in \mathbb{R} \times \mathcal{U}_{h} \times \mathrm{Q}_{h}$ such that $\left\|\boldsymbol{u}_{h}\right\|_{0, \Omega}+\left\|p_{h}\right\|_{0, \Omega}>0$, and

$$
A_{h}\left(\left(\boldsymbol{u}_{h}, p_{h}\right),\left(\boldsymbol{v}_{h}, q_{h}\right)\right)=\lambda_{h} c_{h}\left(\boldsymbol{u}_{h}, \boldsymbol{v}_{h}\right), \quad \forall\left(\boldsymbol{v}_{h}, q_{h}\right) \in \mathcal{U}_{h} \times \mathrm{Q}_{h},
$$

where

$$
A_{h}\left(\left(\boldsymbol{u}_{h}, p_{h}\right),\left(\boldsymbol{v}_{h}, q_{h}\right)\right)=a_{h}\left(\boldsymbol{u}_{h}, \boldsymbol{v}_{h}\right)+b_{h}\left(\boldsymbol{v}_{h}, p_{h}\right)-b_{h}\left(\boldsymbol{u}_{h}, q_{h}\right) .
$$

In Problem 3.3, $A_{h}(\cdot, \cdot)$, and $c_{h}(\cdot, \cdot)$ are the virtual element discretization of $A(\cdot, \cdot)$, and $c(\cdot, \cdot)$ respectively, whereas $\left(\lambda_{h},\left(\boldsymbol{u}_{h}, p_{h}\right)\right)$ is the virtual element approximation of the continuous solution $(\lambda,(\boldsymbol{u}, p))$. For the exposition's sake, we first introduce the basic notation and the few mesh regularity assumptions that we need for the convergence analysis of the virtual element approximation of the next section. Likewise, we define the discrete formulation corresponding to the adjoint problem, i.e. Eqn. (2.8). The identical arguments as for the primal formulation imply the well-posedness of the discrete formulation.

Remark 3.4. The discrete bilinear form $c_{h}(\cdot, \cdot)$ is defined neglecting the corresponding stabilizer. We emphasize that we define the solution operator on $\mathbf{L}^{2}$ which does not guarantee the existence of the trace on the boundary, and consequently, the edge momentum will not be well-defined. This does not guarantee the existence of the associated stabilizer. However, the proposed definition $c_{h}(\cdot, \cdot)$ needs only $\mathbf{L}^{2}$ regularity and hence suitable for our strategy.
As the case continues, it is now necessary to define the adjoint discrete problem, which consists in: Find $\lambda^{*} \in \mathbb{C}$ and $(\mathbf{0}, 0) \neq\left(\boldsymbol{u}_{h}^{*}, p_{h}^{*}\right) \in \mathcal{X}_{h}$ such that

$$
\left\{\begin{align*}
a_{h}\left(\boldsymbol{v}_{h}, \boldsymbol{u}_{h}^{*}\right)-b_{h}\left(\boldsymbol{v}_{h}, p_{h}^{*}\right) & =\overline{\lambda_{h}^{*}} c_{h}\left(\boldsymbol{v}_{h}, \boldsymbol{u}_{h}^{*}\right) & & \forall \boldsymbol{v}_{h} \in \mathcal{U}_{h},  \tag{3.15}\\
-b_{h}\left(\boldsymbol{u}_{h}^{*}, q_{h}\right) & =0 & & \forall q_{h} \in \mathrm{Q}_{h},
\end{align*}\right.
$$

Now we define the discrete version of the operator $\boldsymbol{T}^{*}$ is then given by $\boldsymbol{T}_{h}^{*}: \mathbf{L}^{2}(\Omega) \rightarrow$ $\mathcal{U}_{h} \subset \mathbf{L}^{2}(\Omega)$, defined by $\boldsymbol{T}_{h}^{*} \boldsymbol{f}:=\widehat{\boldsymbol{u}}_{h}^{*}$, where $\widehat{\boldsymbol{u}}_{h}^{*}$ is the solution of the corresponding discrete source problem:

$$
\left\{\begin{align*}
a_{h}\left(\boldsymbol{v}_{h}, \widehat{\boldsymbol{u}}_{h}^{*}\right)-b_{h}\left(\boldsymbol{v}_{h}, \widehat{p}_{h}^{*}\right) & =c_{h}\left(\boldsymbol{v}_{h}, \boldsymbol{f}\right) & & \forall \boldsymbol{v}_{h} \in \mathcal{U}_{h},  \tag{3.16}\\
-b_{h}\left(\widehat{\boldsymbol{u}}_{h}, q_{h}\right) & =0 & & \forall q_{h} \in \mathrm{Q}_{h} .
\end{align*}\right.
$$

4. A priori error estimates for the source problem. We are now in a position to be able to show that $\boldsymbol{T}_{h}$ converges to $\boldsymbol{T}$ as $h$ becomes zero in the broken norm. This is contained in the following result

Theorem 4.1. Let $\boldsymbol{f} \in \mathbf{L}^{2}(\Omega, \mathbb{C})$ be such that $\widehat{\boldsymbol{u}}:=\boldsymbol{T} \boldsymbol{f}$ and $\widehat{\boldsymbol{u}}_{h}:=\boldsymbol{T}_{h} \boldsymbol{f}$ with $\widehat{\boldsymbol{u}} \in \mathbf{H}^{1+s}(\Omega, \mathbb{C}), s \geq 1$. Then, there exists a positive constant $C$, independent of $h$, such that

$$
\left\|\left(\boldsymbol{T}-\boldsymbol{T}_{h}\right) \boldsymbol{f}\right\|_{1, h}=\left\|\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}\right\|_{1, h} \leq C h^{\min \{k, s\}}\left(|\widehat{\boldsymbol{u}}|_{1+s, \Omega}+|\widehat{p}|_{s, \Omega}+\|\boldsymbol{f}\|_{s-1, \Omega}\right)
$$

where $C$ is a positive constant independent of $h$.
Proof. By employing the interpolation operator on the discrete space, i.e., $\mathcal{I}$, we split the difference $\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}=\widehat{\boldsymbol{u}}-\mathcal{I} \widehat{\boldsymbol{u}}+\mathcal{I} \widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}$. An application of the approximation properties of the interpolation operator yields the bound of $\boldsymbol{\eta}_{h}=\widehat{\boldsymbol{u}}-\mathcal{I} \widehat{\boldsymbol{u}}$. To estimate the other term, i.e., $\boldsymbol{\delta}_{h}:=\mathcal{I} \widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}$, we apply the coercivity and the fact that $\operatorname{div}(\mathcal{I} \widehat{\boldsymbol{u}}-$ $\left.\widehat{\boldsymbol{u}}_{h}\right)=0($ see [35]) in order to obtain

$$
\begin{aligned}
& \text { (4.1) } \quad C_{\alpha}\left\|\boldsymbol{\delta}_{h}\right\|_{1, h}^{2} \leq a_{h}\left(\mathcal{I} \widehat{\boldsymbol{u}}, \boldsymbol{\delta}_{h}\right)-a_{h}\left(\widehat{\boldsymbol{u}}_{h}, \boldsymbol{\delta}_{h}\right) \\
& =a_{h}\left(\mathcal{I} \widehat{\boldsymbol{u}}, \boldsymbol{\delta}_{h}\right)-c_{h}\left(\boldsymbol{f}, \boldsymbol{\delta}_{h}\right)+b_{h}\left(\boldsymbol{\delta}_{h}, \widehat{p}_{h}\right)-b_{h}\left(\widehat{\boldsymbol{u}}_{h}, q_{h}\right)=a_{h}\left(\mathcal{I} \widehat{\boldsymbol{u}}, \boldsymbol{\delta}_{h}\right)-c_{h}\left(\boldsymbol{f}, \boldsymbol{\delta}_{h}\right) \\
& =a_{h, \text { skew }}\left(\mathcal{I} \widehat{\boldsymbol{u}}, \boldsymbol{\delta}_{h}\right)+a_{h, \text { sym }}\left(\mathcal{I} \widehat{\boldsymbol{u}}-\boldsymbol{u}_{\pi}, \boldsymbol{\delta}_{h}\right)+a_{\text {sym }}\left(\widehat{\boldsymbol{u}}_{\pi}-\widehat{\boldsymbol{u}}, \boldsymbol{\delta}_{h}\right)+a_{\text {sym }}\left(\widehat{\boldsymbol{u}}, \boldsymbol{\delta}_{h}\right)-c_{h}\left(\boldsymbol{f}, \boldsymbol{\delta}_{h}\right) \\
& =\underbrace{a_{h, \text { skew }}\left(\mathcal{I} \widehat{\boldsymbol{u}}, \boldsymbol{\delta}_{h}\right)-a_{\text {skew }}\left(\widehat{\boldsymbol{u}}, \boldsymbol{\delta}_{h}\right)}_{A_{1}}+\underbrace{a_{h, \text { sym }}\left(\mathcal{I} \widehat{\boldsymbol{u}}-\boldsymbol{u}_{\pi}, \boldsymbol{\delta}_{h}\right)+a_{\text {sym }}\left(\widehat{\boldsymbol{u}}_{\pi}-\boldsymbol{u}, \boldsymbol{\delta}_{h}\right)}_{A_{2}} \\
& +\underbrace{c\left(\boldsymbol{f}, \boldsymbol{\delta}_{h}\right)-c_{h}\left(\boldsymbol{f}, \boldsymbol{\delta}_{h}\right)}_{A_{3}}+\underbrace{\boldsymbol{\mathcal { N }}_{h}\left((\widehat{\boldsymbol{u}}, \widehat{p}), \boldsymbol{\delta}_{h}\right)}_{A_{4}} .
\end{aligned}
$$

By using the approximation properties of the interpolation operator and polynomial representative, we bound the each of (4.1). $\boldsymbol{\mathcal { N }}_{h}\left((\widehat{\boldsymbol{u}}, \widehat{p}), \boldsymbol{\delta}_{h}\right)$ is the consistency error appeared due to non-conforming approximation of the discrete space. In order to estimate the Term $A_{1}$, first we note that

$$
\begin{equation*}
A_{1}=\sum_{K \in \mathcal{T}_{h}}(\underbrace{a_{\text {skew }}^{K}\left(\mathcal{I} \widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}, \boldsymbol{\delta}_{h}\right)}_{B_{1}}+\underbrace{a_{h, \text { skew }}^{K}\left(\mathcal{I} \widehat{\boldsymbol{u}}, \boldsymbol{\delta}_{h}\right)-a_{\text {skew }}^{K}\left(\mathcal{I} \widehat{\boldsymbol{u}}, \boldsymbol{\delta}_{h}\right)}_{B_{2}}) \tag{4.2}
\end{equation*}
$$

Now, to estimate $B_{1}$, using Lemma 3.1, we derive as follow.

$$
\begin{aligned}
& a_{\text {skew }}^{K}\left(\mathcal{I} \widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}, \boldsymbol{\delta}_{h}\right) \mid \leq C\left(\|\boldsymbol{\beta}\|_{\infty, K}\|\mathcal{I} \widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}\|_{1, K}\left\|\boldsymbol{\delta}_{h}\right\|_{1, K}\right) \\
& \leq C h_{K}^{\min \{s, k\}}\|\boldsymbol{\beta}\|_{\infty, K}|\boldsymbol{u}|_{1+s, K}\left\|\boldsymbol{\delta}_{h}\right\|_{1, K} .
\end{aligned}
$$

To estimate $B_{2}$, is necessary to note that for each $K \in \mathcal{T}_{h}, \boldsymbol{u}, \boldsymbol{v} \in \mathbf{H}^{1}(K)$ and $\boldsymbol{\beta} \in \mathbf{L}^{\infty}(K)$, we have:

$$
\int_{K}(\boldsymbol{\beta} \cdot \nabla) \boldsymbol{u} \cdot \boldsymbol{v}=\int_{K}(\nabla \boldsymbol{u}) \boldsymbol{\beta} \cdot \boldsymbol{v}=\int_{K} \nabla \boldsymbol{u}:(\boldsymbol{\beta} \otimes \boldsymbol{v})^{\mathrm{t}} .
$$

For each polygon $K \in \mathcal{T}_{h}$, employing the orthogonality property of the $\mathbf{L}^{2}$ projection
operator, we obtain

$$
\begin{aligned}
& \int_{K}\left(\left(\boldsymbol{\Pi}_{k-1, K}^{0}(\nabla \mathcal{I} \widehat{\boldsymbol{u}})\right) \boldsymbol{\beta} \cdot \boldsymbol{\Pi}_{K}^{0} \boldsymbol{\delta}_{h}-(\nabla \mathcal{I} \widehat{\boldsymbol{u}}) \boldsymbol{\beta} \cdot \boldsymbol{\delta}_{h}\right) \\
& =\int_{K}\left(\left(\boldsymbol{\Pi}_{k-1, K}^{0}(\nabla \mathcal{I} \widehat{\boldsymbol{u}})-\nabla \mathcal{I} \widehat{\boldsymbol{u}}\right):\left(\boldsymbol{\beta} \otimes\left(\boldsymbol{\Pi}_{K}^{0} \boldsymbol{\delta}_{h}-\boldsymbol{\delta}_{h}\right)\right)^{\mathrm{t}}\right. \\
& \quad+\int_{K}\left(\boldsymbol{\Pi}_{k-1, K}^{0}(\nabla \mathcal{I} \widehat{\boldsymbol{u}})-\nabla \mathcal{I} \widehat{\boldsymbol{u}}\right):\left(\left(\boldsymbol{\beta} \otimes \boldsymbol{\delta}_{h}\right)^{\mathrm{t}}-\boldsymbol{\Pi}_{k-1, K}^{0}\left(\left(\boldsymbol{\beta} \otimes \boldsymbol{\delta}_{h}\right)^{\mathrm{t}}\right)\right) \\
& \quad+\int_{K}\left((\nabla \mathcal{I} \widehat{\boldsymbol{u}}) \boldsymbol{\beta}-\boldsymbol{\Pi}_{K}^{0}((\nabla \mathcal{I} \widehat{\boldsymbol{u}}) \boldsymbol{\beta})\right) \cdot\left(\boldsymbol{\Pi}_{K}^{0} \boldsymbol{\delta}_{h}-\boldsymbol{\delta}_{h}\right)
\end{aligned}
$$

Now assuming that $\nabla \widehat{\boldsymbol{u}} \in \mathbf{H}^{s}(K), \boldsymbol{\beta} \in \mathbf{W}^{1, \infty}(K)$ and $\boldsymbol{\delta}_{h} \in \mathbf{H}^{1}(K)$ and approximation properties of $\boldsymbol{\Pi}_{K}^{0}$, continuity of $\mathbf{L}^{2}$ inner product, it follows that:

$$
\begin{aligned}
& \int_{K}\left(\boldsymbol{\beta} \cdot \boldsymbol{\Pi}_{k-1, K}^{0}(\nabla \mathcal{I} \widehat{\boldsymbol{u}}) \cdot \boldsymbol{\Pi}_{K}^{0} \boldsymbol{\delta}_{h}-\boldsymbol{\beta} \cdot(\nabla \mathcal{I} \widehat{\boldsymbol{u}}) \cdot \boldsymbol{\delta}_{h}\right) \\
& \leq\left\|\boldsymbol{\Pi}_{k-1, K}^{0}(\nabla \mathcal{I} \widehat{\boldsymbol{u}})-\nabla \mathcal{I} \widehat{\boldsymbol{u}}\right\|_{0, K}\left\|\boldsymbol{\beta} \otimes\left(\boldsymbol{\Pi}_{K}^{0} \boldsymbol{\delta}_{h}-\boldsymbol{\delta}_{h}\right)^{\mathrm{t}}\right\|_{0, K} \\
& \quad+\left\|\boldsymbol{\Pi}_{k-1, K}^{0}(\nabla \mathcal{I} \widehat{\boldsymbol{u}})-\nabla \boldsymbol{\mathcal { I }} \widehat{\boldsymbol{u}}\right\|_{0, K}\left\|\left(\boldsymbol{\beta} \otimes \boldsymbol{\delta}_{h}\right)^{\mathrm{t}}-\boldsymbol{\Pi}_{k-1, K}^{0}\left(\left(\boldsymbol{\beta} \otimes \boldsymbol{\delta}_{h}\right)^{\mathrm{t}}\right)\right\|_{0, K} \\
& \quad+\|(\nabla \mathcal{I} \widehat{\boldsymbol{u}}) \boldsymbol{\beta}-\boldsymbol{\Pi}_{K}^{0}\left((\nabla \mathcal{I} \widehat{\boldsymbol{u}}) \boldsymbol{\beta}\left\|_{0, K}\right\| \boldsymbol{\Pi}_{K}^{0} \boldsymbol{\delta}_{h}-\boldsymbol{\delta}_{h} \|_{0, K}\right. \\
& \leq C h_{K}^{\min \{s, k\}}\|\boldsymbol{\beta}\|_{\mathbf{W}^{1, \infty}(K)}|\widehat{\boldsymbol{u}}|_{1+s, K}\left|\boldsymbol{\delta}_{h}\right|_{1, K}
\end{aligned}
$$

Borrowing the analogous arguments as previous estimate, we obtain:

$$
\begin{equation*}
\int_{K}\left(\boldsymbol{\Pi}_{k-1, K}^{0}\left(\nabla \boldsymbol{\delta}_{h}\right) \boldsymbol{\beta} \cdot \boldsymbol{\Pi}_{K}^{0} \mathcal{I} \widehat{\boldsymbol{u}}-\left(\nabla \boldsymbol{\delta}_{h}\right) \boldsymbol{\beta} \cdot \mathcal{I} \widehat{\boldsymbol{u}}\right) \leq C(\boldsymbol{\beta}) h_{K}^{\min \{s, k\}}|\widehat{\boldsymbol{u}}|_{1+s, K}\left|\boldsymbol{\delta}_{h}\right|_{1, K} \tag{4.4}
\end{equation*}
$$

Thus, from the two estimates above ((4.3), (4.4)), it is obtained that

$$
B_{2} \leq C h_{K}^{\min \{s, k\}}\|\boldsymbol{\beta}\|_{\mathbf{W}^{1, \infty}(K)}|\widehat{\boldsymbol{u}}|_{1+s, K}\left|\boldsymbol{\delta}_{h}\right|_{1, K},
$$

and finally considering the sum over all elements $K$

$$
\begin{equation*}
A_{1} \leq C h^{\min \{s, k\}}\|\boldsymbol{\beta}\|_{\mathbf{W}^{1, \infty}(\Omega)}|\widehat{\boldsymbol{u}}|_{1+s, \Omega}\left|\boldsymbol{\delta}_{h}\right|_{1, h} \tag{4.5}
\end{equation*}
$$

Now our task is to estimate the term $A_{2}$. To do this task, we begin with the first part of this term by using the approximation properties of the interpolation operator and polynomial representative (cf. Lemma 3.1) in the following way

$$
\begin{align*}
\sum_{K \in \mathcal{T}_{h}} a_{h, \mathrm{sym}}^{K}\left(\mathcal{I} \widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{\pi}, \boldsymbol{\delta}_{h}\right) & \leq \sum_{K \in \mathcal{T}_{h}} a_{h, \mathrm{sym}}^{K}\left(\mathcal{I} \widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}, \boldsymbol{\delta}_{h}\right)+\sum_{K \in \mathcal{T}_{h}} a_{h, \mathrm{sym}}^{K}\left(\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{\pi}, \boldsymbol{\delta}_{h}\right)  \tag{4.6}\\
& \leq C h^{\min \{s, k\}}|\widehat{\boldsymbol{u}}|_{1+s, \Omega}\left|\boldsymbol{\delta}_{h}\right|_{1, h}
\end{align*}
$$

Now for the second part of $A_{2}$, we invoke the polynomial approximation property given in Lemma 3.1 in order to obtain

$$
\begin{equation*}
\sum_{K \in \mathcal{T}_{h}} a_{h, \mathrm{sym}}^{K}\left(\widehat{\boldsymbol{u}}_{\pi}-\widehat{\boldsymbol{u}}, \boldsymbol{\delta}_{h}\right) \leq C h^{\min \{s, k\}}|\widehat{\boldsymbol{u}}|_{1+s, \Omega}\left|\boldsymbol{\delta}_{h}\right|_{1, h} \tag{4.7}
\end{equation*}
$$

Hence, gathering (4.6) and (4.7) we have $A_{2} \leq C h^{\min \{s, k\}}|\widehat{\boldsymbol{u}}|_{1+s, \Omega}\left|\boldsymbol{\delta}_{h}\right|_{1, h}$. To bound $A_{3}$, we use the approximation properties of the projection operator $\mathbf{L}^{2}$ and, following the arguments of [36] we obtain

$$
\begin{equation*}
A_{3}=c\left(\boldsymbol{f}, \boldsymbol{\delta}_{h}\right)-c_{h}\left(\boldsymbol{f}, \boldsymbol{\delta}_{h}\right) \leq C h^{\min \{s, k\}}|\boldsymbol{f}|_{s-1, \Omega}\left|\boldsymbol{\delta}_{h}\right|_{1, h} \tag{4.8}
\end{equation*}
$$

Now, we focus to bound the consistency error $\boldsymbol{\mathcal { N }}_{h}(\cdot, \cdot)$ as follows

$$
\begin{align*}
& \boldsymbol{N}_{h}\left((\widehat{\boldsymbol{u}}, \widehat{p}), \boldsymbol{\delta}_{h}\right):=\sum_{K \in \mathcal{T}_{h}} a^{K}\left(\widehat{\boldsymbol{u}}, \boldsymbol{\delta}_{h}\right)+b_{h}\left(\boldsymbol{\delta}_{h}, \widehat{p}\right)-c\left(\boldsymbol{f}, \boldsymbol{\delta}_{h}\right)  \tag{4.9}\\
&=\sum_{e \in \mathcal{E}_{\text {int }}} \int_{e}\left(\nabla \widehat{\boldsymbol{u}}-\frac{1}{2}(\widehat{\boldsymbol{u}} \otimes \boldsymbol{\beta})-\widehat{p} \mathbf{I}\right) \boldsymbol{n}_{e} \cdot \llbracket \boldsymbol{\delta}_{h} \rrbracket,
\end{align*}
$$

where $\mathbf{I}$ is identity matrix of size $2 \times 2$. For a better representation of the analysis, we define $\boldsymbol{\gamma}:=\nabla \widehat{\boldsymbol{u}}-\frac{1}{2}(\boldsymbol{\beta} \otimes \widehat{\boldsymbol{u}})^{T}-\widehat{p} \mathbf{I}$. By employing orthogonality of the polynomial projection operator, we rewrite the term as follows

$$
\begin{aligned}
\boldsymbol{\mathcal { N }}_{h}\left((\widehat{\boldsymbol{u}}, \widehat{p}), \delta_{h}\right)=\sum_{e \in \mathcal{E}_{\text {int }}} \int_{e}\left(\boldsymbol{\gamma}-\boldsymbol{\Pi}_{k-1, K}^{0} \boldsymbol{\gamma}\right) \boldsymbol{n}_{e} \cdot & \llbracket \boldsymbol{\delta}_{h}-\boldsymbol{\mathcal { P }}_{0} \boldsymbol{\delta}_{h} \rrbracket \\
\leq & \left\|\boldsymbol{\gamma}-\boldsymbol{\Pi}_{k-1, K}^{0} \boldsymbol{\gamma}\right\|_{e, 0}\left\|\boldsymbol{\delta}_{h}-\mathcal{P}_{0} \boldsymbol{\delta}_{h}\right\|_{e, 0},
\end{aligned}
$$

where $\mathcal{P}_{0}$ is the projection operator on constant polynomial space. By using trace inequality and approximation properties of the $\mathbf{L}^{2}$ projection operator, we derive as

$$
\begin{equation*}
\left\|\gamma-\Pi_{k-1, K}^{0} \gamma\right\|_{e, 0} \leq C h^{\min \{s, k\}-\frac{1}{2}}|\gamma|_{s, K} \tag{4.10}
\end{equation*}
$$

By using the approximation property of the $\mathbf{L}^{2}$ projection operator $\mathcal{P}_{0}$, we derive the bound as follows:

$$
\begin{equation*}
\left\|\llbracket \boldsymbol{\delta}_{h} \rrbracket\right\|_{0, e} \leq C h^{1 / 2}\left|\boldsymbol{\delta}_{h}\right|_{1, K} \tag{4.11}
\end{equation*}
$$

By employing inequalities (4.10), and (4.11), we bound the consistency error as follows

$$
\begin{equation*}
\boldsymbol{\mathcal { N }}_{h}\left((\widehat{\boldsymbol{u}}, \widehat{p}), \boldsymbol{\delta}_{h}\right) \leq C h^{\min \{s, k\}}\left(|\widehat{\boldsymbol{u}}|_{1+s, \Omega}+|\widehat{p}|_{s, \Omega}\right)\left|\boldsymbol{\delta}_{h}\right|_{1, h} . \tag{4.12}
\end{equation*}
$$

Upon inserting estimates (4.5),(4.6), (4.7), (4.8), and (4.12) into (4.1), we obtain the bound

$$
\begin{equation*}
\left\|\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}\right\|_{1, h} \leq C h^{\min \{s, k\}}\left(|\widehat{\boldsymbol{u}}|_{1+s, \Omega}+|\widehat{p}|_{s, \Omega}+|\boldsymbol{f}|_{s-1, \Omega}\right) \tag{4.13}
\end{equation*}
$$

Further following the analogous arguments as [35, Theorem 13], and the bound of polynomial consistency error for the convective term, we derive the estimate for pressure variable, i.e.,

$$
\begin{equation*}
\left\|\widehat{p}-\widehat{p}_{h}\right\|_{0, \Omega} \leq C h^{\min \{s, k\}}\left(|\widehat{\boldsymbol{u}}|_{1+s, \Omega}+|\widehat{p}|_{s, \Omega}+|\boldsymbol{f}|_{s-1, \Omega}\right) \tag{4.14}
\end{equation*}
$$

Upon using (4.13) and (4.14) we obtain the desire result.
4.1. $\mathbf{L}^{2}$ Error estimates for the velocity. In this part, we would like to bound the error in $\mathbf{L}^{2}$ norm. To achieve the goal, we first define the dual problem as follows: Find $(\boldsymbol{\psi}, \xi) \in \mathcal{X}$ such that

$$
\begin{align*}
-\nu \Delta \boldsymbol{\psi}-\operatorname{div}(\boldsymbol{\psi} \otimes \boldsymbol{\beta})-\nabla \xi & =\left(\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}\right) \quad \text { in } \Omega  \tag{4.15}\\
\operatorname{div} \boldsymbol{\psi} & =0 \quad \text { in } \Omega  \tag{4.16}\\
(\xi, 1) & =0 \quad \text { in } \Omega  \tag{4.17}\\
\boldsymbol{\psi} & =0 \quad \text { on } \partial \Omega . \tag{4.18}
\end{align*}
$$

The model problem (4.15)-(4.18) is well posed. By applying the classical regularity theorem, we derive that

$$
\begin{equation*}
\|\boldsymbol{\psi}\|_{2, \Omega}+\|\xi\|_{1, \Omega} \leq\left\|\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}\right\|_{0, \Omega} . \tag{4.19}
\end{equation*}
$$

By multiplying $\boldsymbol{v}_{h}=\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}$ in (4.15), we derive that

$$
\begin{equation*}
\int_{\Omega}(-\nu \Delta \boldsymbol{\psi}-\operatorname{div}(\boldsymbol{\psi} \otimes \boldsymbol{\beta})-\nabla \xi)\left(\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}\right)=\left\|\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}\right\|_{0, \Omega}^{2} \tag{4.20}
\end{equation*}
$$

Now, since $\nabla \cdot \boldsymbol{\beta}=0$, by employing integration by parts, we rewrite (4.20) as follows

$$
\begin{align*}
&\left\|\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}\right\|_{0, \Omega}^{2}=\widehat{a}\left(\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}, \boldsymbol{\psi}\right)-b_{h}\left(\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}, \xi\right)  \tag{4.21}\\
&+\sum_{e \in \mathcal{E}} \int_{e}\left(-\nabla \boldsymbol{\psi}-\frac{1}{2}(\boldsymbol{\psi} \otimes \boldsymbol{\beta})-\xi \mathbf{I}\right) \boldsymbol{n}_{e} \cdot \llbracket \widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h} \rrbracket .
\end{align*}
$$

By employing the arguments as (4.12), and classical regularity result (4.19), we bound the following term as follows

$$
\begin{array}{r}
\sum_{e \in \mathcal{E}} \int_{e}\left(-\nabla \boldsymbol{\psi}-\frac{1}{2}(\boldsymbol{\psi} \otimes \boldsymbol{\beta})-\xi \mathbf{I}\right) \boldsymbol{n}_{e} \cdot \llbracket \widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h} \rrbracket \leq C h\left(|\boldsymbol{\psi}|_{2, \Omega}+|\xi|_{1, \Omega}\right)\left\|\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}\right\|_{1, h}  \tag{4.22}\\
\leq C h^{\min \{s, k\}+1}\left(|\widehat{\boldsymbol{u}}|_{1+s, \Omega}+|\widehat{p}|_{s, \Omega}+|\boldsymbol{f}|_{s-1, \Omega}\right)\left\|\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}\right\|_{0, \Omega}
\end{array}
$$

Further, using the fact that $b_{h}\left(\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}, \mathcal{R}_{h} \xi\right)=0$, we rewrite the terms as follows

$$
\begin{align*}
a\left(\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}, \boldsymbol{\psi}\right) & -b_{h}\left(\widehat{\boldsymbol{u}}-\widetilde{\boldsymbol{u}}_{h}, \xi\right)  \tag{4.23}\\
& =a\left(\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}, \boldsymbol{\psi}-\mathcal{I} \boldsymbol{\psi}\right)-b_{h}\left(\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}, \xi-\mathcal{R}_{h} \xi\right)+a\left(\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}, \mathcal{I} \boldsymbol{\psi}\right)
\end{align*}
$$

By employing the estimate (4.13), approximation properties of the interpolation operator, and regularity result (Eqn (4.19)) we find

$$
\begin{align*}
& a\left(\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}, \boldsymbol{\psi}-\mathcal{I} \boldsymbol{\psi}\right)-b_{h}\left(\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}, \xi-\mathcal{R}_{h} \xi\right)  \tag{4.24}\\
& \quad \leq C\|\boldsymbol{\beta}\|_{\infty, \Omega}\left\|\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}\right\|_{1, h}\|\boldsymbol{\psi}-\mathcal{I} \boldsymbol{\psi}\|_{1, h}+\left\|\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}\right\|_{1, h}\left\|\xi-\mathcal{R}_{h} \xi\right\|_{0, \Omega} \\
& \leq C\|\boldsymbol{\beta}\|_{\infty, \Omega} h^{\min \{s, k\}}\left(|\widehat{\boldsymbol{u}}|_{1+s, \Omega}+|\widehat{p}|_{s, \Omega}+|\boldsymbol{f}|_{s-1, \Omega}\right)\left(|\boldsymbol{\psi}|_{2, \Omega}+\|\xi\|_{1, \Omega}\right) h \\
& \quad \leq C\|\boldsymbol{\beta}\|_{\infty, \Omega} h^{\min \{s, k\}+1}\left(|\widehat{\boldsymbol{u}}|_{1+s, \Omega}+|\widehat{p}|_{s, \Omega}+|\boldsymbol{f}|_{s-1, \Omega}\right)\left\|\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}\right\|_{0, \Omega}
\end{align*}
$$

Further, with the estimate $b\left(\boldsymbol{\psi}, \widehat{p}-\widehat{p}_{h}\right)=0$, we rewrite the last term of (4.23) as follows

$$
\begin{align*}
a\left(\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}, \mathcal{I} \boldsymbol{\psi}\right) & =a(\widehat{\boldsymbol{u}}, \mathcal{I} \boldsymbol{\psi})-a\left(\widehat{\boldsymbol{u}}_{h}, \mathcal{I} \boldsymbol{\psi}\right)  \tag{4.25}\\
& =(a(\widehat{\boldsymbol{u}}, \mathcal{I} \boldsymbol{\psi})+b(\mathcal{I} \boldsymbol{\psi}, \widehat{p})-c(\boldsymbol{f}, \mathcal{I} \boldsymbol{\psi}))+\left(a_{h}\left(\widehat{\boldsymbol{u}}_{h}, \mathcal{I} \boldsymbol{\psi}\right)-a\left(\widehat{\boldsymbol{u}}_{h}, \mathcal{I} \boldsymbol{\psi}\right)\right) \\
& +\left(c(\boldsymbol{f}, \mathcal{I} \boldsymbol{\psi})-c_{h}(\boldsymbol{f}, \mathcal{I} \boldsymbol{\psi})\right)+b\left(\boldsymbol{\psi}-\mathcal{I} \boldsymbol{\psi}, \widehat{p}-\widehat{p}_{h}\right)
\end{align*}
$$

Since $\mathcal{I} \boldsymbol{\psi} \in \boldsymbol{U}_{h}$, the term $a(\widehat{\boldsymbol{u}}, \mathcal{I} \boldsymbol{\psi})+b(\mathcal{I} \boldsymbol{\psi}, \widehat{p})-c(\boldsymbol{f}, \mathcal{I} \boldsymbol{\psi})$ measures the inconsistency due to non-conforming property of the discrete space. By using analogous arguments as (4.9), we bound the term
(4.26) $a(\widehat{\boldsymbol{u}}, \mathcal{I} \boldsymbol{\psi})+b(\mathcal{I} \boldsymbol{\psi}, \widehat{p})-c(\boldsymbol{f}, \mathcal{I} \boldsymbol{\psi}) \leq C h^{\min \{s, k\}+1}\left(|\widehat{\boldsymbol{u}}|_{1+s, \Omega}+|\widehat{p}|_{s, \Omega}\right)\left\|\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}\right\|_{0, \Omega}$.

Upon employing the boundedness of the $\mathbf{L}^{2}$ projection operator, result (4.19), we bound the discrete load term as follows

$$
\begin{equation*}
c(\boldsymbol{f}, \mathcal{I} \boldsymbol{\psi})-c_{h}(\boldsymbol{f}, \mathcal{I} \boldsymbol{\psi}) \leq C h^{\min \{s, k\}+1}|\boldsymbol{f}|_{s-1, \Omega}\left\|\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}\right\|_{0, \Omega} \tag{4.27}
\end{equation*}
$$

Using the approximation properties of the interpolation operator and estimate (4.13), we derive that

$$
\begin{equation*}
b\left(\boldsymbol{\psi}-\mathcal{I} \boldsymbol{\psi}, \widehat{p}-\widehat{p}_{h}\right) \leq C h^{\min \{s, k\}+1}|\widehat{\boldsymbol{u}}|_{1+s, \Omega}\left\|\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}\right\|_{0, \Omega} \tag{4.28}
\end{equation*}
$$

Now, we focus to bound the term $\left(a_{h}\left(\widehat{\boldsymbol{u}}_{h}, \mathcal{I} \boldsymbol{\psi}\right)-a\left(\widehat{\boldsymbol{u}}_{h}, \mathcal{I} \boldsymbol{\psi}\right)\right)$ as follows

$$
\begin{align*}
a_{h}\left(\widehat{\boldsymbol{u}}_{h}, \mathcal{I} \boldsymbol{\psi}\right)- & a\left(\widehat{\boldsymbol{u}}_{h}, \mathcal{I} \boldsymbol{\psi}\right)=\sum_{K \in \mathcal{T}_{h}}\left[a_{h}^{K}\left(\widehat{\boldsymbol{u}}_{h}-\boldsymbol{\Pi}_{K}^{0} \widehat{\boldsymbol{u}}, \mathcal{I} \boldsymbol{\psi}-\boldsymbol{\Pi}_{1, K}^{0} \boldsymbol{\psi}\right)\right.  \tag{4.29}\\
& -a^{K}\left(\widehat{\boldsymbol{u}}_{h}-\boldsymbol{\Pi}_{K}^{0} \widehat{\boldsymbol{u}}, \mathcal{I} \boldsymbol{\psi}-\boldsymbol{\Pi}_{1, K}^{0} \boldsymbol{\psi}\right)+a_{h}^{K}\left(\boldsymbol{\Pi}_{K}^{0} \widehat{\boldsymbol{u}}, \mathcal{I} \boldsymbol{\psi}\right)-a^{K}\left(\boldsymbol{\Pi}_{K}^{0} \widehat{\boldsymbol{u}}, \mathcal{I} \boldsymbol{\psi}\right) \\
& \left.+a_{h}^{K}\left(\widehat{\boldsymbol{u}}_{h}, \boldsymbol{\Pi}_{1, K}^{0} \boldsymbol{\psi}\right)-a^{K}\left(\widehat{\boldsymbol{u}}_{h}, \boldsymbol{\Pi}_{1, K}^{0} \boldsymbol{\psi}\right)\right]
\end{align*}
$$

By using the approximation properties of the projection operator and interpolation operator, we bound the term as follows

$$
\begin{equation*}
\sum_{K \in \mathcal{T}_{h}} a_{h}^{K}\left(\widehat{\boldsymbol{u}}_{h}, \mathcal{I} \boldsymbol{\psi}\right)-a^{K}\left(\widehat{\boldsymbol{u}}_{h}, \mathcal{I} \boldsymbol{\psi}\right) \leq C h^{\min \{s, k\}+1}|\widehat{\boldsymbol{u}}|_{1+s, \Omega}\left\|\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}\right\|_{0, \Omega} \tag{4.30}
\end{equation*}
$$

By inserting the estimates (4.26), (4.27),(4.28), (4.29), (4.30) into (4.25), we obtain

$$
\begin{equation*}
a\left(\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}, \mathcal{I} \psi\right) \leq C h^{\min \{s, k\}+1}|\widehat{\boldsymbol{u}}|_{1+s, \Omega}\left\|\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}\right\|_{0, \Omega} \tag{4.31}
\end{equation*}
$$

Using the estimates (4.22), (4.24), and (4.31) into (4.21), we derive

$$
\left\|\widehat{\boldsymbol{u}}-\widehat{\boldsymbol{u}}_{h}\right\|_{0, \Omega} \leq C h^{\min \{s, k\}+1}\left(|\widehat{\boldsymbol{u}}|_{1+s, \Omega}+|\widehat{p}|_{s, \Omega}+|\boldsymbol{f}|_{s-1, \Omega}\right)
$$

We have the following consequence
Lemma 4.2. There exists a constant $C>0$ independent of mesh size $h$ such that

$$
\left\|\left(\boldsymbol{T}-\boldsymbol{T}_{h}\right) \boldsymbol{f}\right\|_{0, \Omega} \leq C h^{\min \{s, k\}+1}\left(|\widehat{\boldsymbol{u}}|_{1+s, \Omega}+|\widehat{p}|_{s, \Omega}+|\boldsymbol{f}|_{s-1, \Omega}\right)
$$

The above statement is state forward due to previous result, and Theorem 2.1. The next results establish the convergence of the operator $\boldsymbol{T}_{h}^{*}$ to $\boldsymbol{T}^{*}$ as $h$ goes to zero in broken norm and in the $\mathbf{L}^{2}$ norm. The proof can be obtained repeating the same arguments as those used in the previous section.

THEOREM 4.3. Let $\boldsymbol{f} \in \mathbf{L}^{2}(\Omega, \mathbb{C}) \cap \mathbf{H}^{s^{*}-1}(\Omega)$ be such that $\widehat{\boldsymbol{u}}^{*}:=\boldsymbol{T}^{*} \boldsymbol{f}$ and $\widehat{\boldsymbol{u}}_{h}^{*}:=$ $\boldsymbol{T}_{h}^{*} \boldsymbol{f}$. Then, there exists a positive constant $C$, independent of $h$, such that

$$
\left\|\left(\boldsymbol{T}^{*}-\boldsymbol{T}_{h}^{*}\right) \boldsymbol{f}\right\|_{1, h}=\left\|\widehat{\boldsymbol{u}}^{*}-\widehat{\boldsymbol{u}}_{h}^{*}\right\|_{1, h} \leq C h^{\min \left\{k, s^{*}\right\}}\left(\left|\widehat{\boldsymbol{u}}^{*}\right|_{1+s^{*}, \Omega}+\left|\widehat{p}^{*}\right|_{s^{*}, \Omega}+\|\boldsymbol{f}\|_{s^{*}-1, \Omega}\right)
$$

$\left\|\left(\boldsymbol{T}^{*}-\boldsymbol{T}_{h}^{*}\right) \boldsymbol{f}\right\|_{0, \Omega}=\left\|\widehat{\boldsymbol{u}}^{*}-\widehat{\boldsymbol{u}}_{h}^{*}\right\|_{0, \Omega} \leq C h^{\min \left\{k, s^{*}\right\}+1}\left(\left|\widehat{\boldsymbol{u}}^{*}\right|_{1+s^{*}, \Omega}+\left|\widehat{p}^{*}\right|_{s^{*}, \Omega}+\|\boldsymbol{f}\|_{s^{*}-1, \Omega}\right)$.
where $C$ is a positive constant independent of $h$.
As a consequence of the previous results is that, according to the theory of [21], we are in a position to conclude that our numerical method does not introduce spurious eigenvalues. This is stated in the following theorem.

Theorem 4.4. Let $V \subset \mathbb{C}$ be an open set containing $\operatorname{sp}(\boldsymbol{T})$. Then, there exists $h_{0}>0$ such that $\operatorname{sp}\left(\boldsymbol{T}_{h}\right) \subset V$ for all $h<h_{0}$.
5. Spectral approximation and error estimates:. We will obtain convergence and error estimates for the suggested nonconforming VEM discretization for the Oseen eigenvalue problem in this section. More precisely, we shall prove that $\boldsymbol{T}_{h}$ gives a valid spectral approximation of $\boldsymbol{T}$ by using the classical theory for compact operators (see [10]). The equivalent adjoint operators $\boldsymbol{T}_{h}^{*}$ and $\boldsymbol{T}^{*}$ of $\boldsymbol{T}_{h}$ and $\boldsymbol{T}$, respectively, will then have a comparable convergence result established. First, let's review what spectral projectors are. Let $\mu$ be an algebraic multiplicity $m$ nonzero eigenvalue of $\boldsymbol{T} . C$ sets a circle with a centre at $\mu$ in the complex plane, ensuring that no other eigenvalue is contained inside $C$. Furthermore, think about the spectral projections $E$ and $E^{*}$ in the manner described below:

$$
E:=(2 \pi i)^{-1} \int_{C}(z-\boldsymbol{T})^{-1} d z \quad E^{*}:=(2 \pi i)^{-1} \int_{C}\left(z-\boldsymbol{T}^{*}\right)^{-1} d z
$$

where $E$ and $E^{*}$ are projections onto the space of generalized eigenvectors $R(E)$ and $R\left(E^{*}\right)$, respectively. Now, it is easy to prove that $R(E), R\left(E^{*}\right) \in \mathbf{H}^{r+1} \times \mathbf{H}^{r}$, and $R\left(E^{*}\right) \in \mathbf{H}^{r^{*}+1} \times \mathbf{H}^{r^{*}}$ (see Theorem 2.1 and 2.3). Next, since $\boldsymbol{T}_{h}$ converges to $\boldsymbol{T}$, it means that there exist $m$ eigenvalues (which lie in $C$ ) $\mu(1), \ldots, \mu(m)$ of $\boldsymbol{T}_{h}$ (repeated according to their respective multiplicities) which will converge to $\mu$ as $h$ goes to zero. In the same sense, we introduce the following spectral projector $E_{h}:=(2 \pi i)^{-1} \int_{C}\left(z-\boldsymbol{T}_{h}\right)^{-1} d z$, which is a projector onto the invariant subspace $R\left(E_{h}\right)$ of $\boldsymbol{T}_{h}$ spanned by the generalized eigenvectors of $\boldsymbol{T}_{h}$ corresponding to $\mu(1), \ldots, \mu(m)$. We also recall the definition of gap $\widehat{\delta}$ between the closed subspaces $\mathcal{X}$, and $\mathcal{Y}$ of $\mathbf{L}^{2}$.

$$
\widehat{\delta}(\mathcal{X}, \mathcal{Y}):=\max \{\delta(\mathcal{X}, \mathcal{Y}), \delta(\mathcal{Y}, \mathcal{X})\}
$$

where

$$
\delta(\mathcal{X}, \mathcal{Y})=\sup _{\mathbf{x} \in \mathcal{X} ;\|\mathbf{x}\|_{\mathbf{L}^{2}}=1} \delta(\mathbf{x}, \mathcal{Y}), \quad \text { with } \delta(\boldsymbol{x}, \mathcal{Y})=\inf _{\mathbf{y} \in \mathcal{Y} ;\|\mathbf{y}\|_{\mathbf{L}^{2}}=1}\|\mathbf{x}-\mathbf{y}\|_{\mathbf{L}^{2}}
$$

The following error estimates for the approximation of eigenvalues and eigenfunctions hold true.

Theorem 5.1. There exists a strictly positive constant $C$ such that

$$
\begin{align*}
& \widehat{\delta}\left(R(E), R\left(E_{h}\right)\right) \leq C h^{\min \{r, k\}+1}  \tag{5.1}\\
& \left|\mu-\widehat{\mu}_{h}\right| \leq C h^{\min \{r, k\}+\min \left\{r^{*}, k\right\}} \tag{5.2}
\end{align*}
$$

where $\widehat{\mu}_{h}:=\frac{1}{m} \sum_{j=1}^{m} \mu_{h}^{j}$, where $r \geq 1$, and $r^{*} \geq 1$ are the orders of regularity of the eigenfunctions of primal and dual problems.

Proof. The estimate (5.1) follows from [10, Theorem 7.1], and the fact that $\| \boldsymbol{T}_{h}-$ $\boldsymbol{T} \|_{0, \Omega} \approx O\left(h^{\min \{r, k\}+1}\right)$ (Lemma 4.2). In what follows we will prove (5.2): assume that $\boldsymbol{T}\left(\boldsymbol{u}_{j}\right)=\mu \boldsymbol{u}_{j}$, for $j=1,2, \ldots, m$. Since $A(\cdot, \cdot)$ is an inner-product, we can choose a dual basis for $R\left(E^{*}\right)$ denoted by ( $\boldsymbol{u}_{j}^{*}$ ) satisfying

$$
\begin{equation*}
\left\langle\boldsymbol{u}_{j}, \boldsymbol{u}_{l}^{*}\right\rangle:=A\left(\boldsymbol{u}_{j}, \boldsymbol{u}_{l}^{*}\right)=\delta_{j l}, \tag{5.3}
\end{equation*}
$$

where $\langle\cdot, \cdot\rangle$ denotes the corresponding duality pairing. Now, from [10, Theorem 7.2], we have that

$$
\begin{equation*}
\left|\mu-\widehat{\mu}_{h}\right| \leq \frac{1}{m} \sum_{k=1}^{m}\left|\left\langle\left(\boldsymbol{T}-\boldsymbol{T}_{h}\right) \boldsymbol{u}_{k}, \boldsymbol{u}_{k}^{*}\right\rangle\right|+\left\|\left.\left(\boldsymbol{T}-\boldsymbol{T}_{h}\right)\right|_{R(E)}\right\|_{0, \Omega}\left\|\left.\left(\boldsymbol{T}^{*}-\boldsymbol{T}_{h}^{*}\right)\right|_{R(E)}\right\|_{0, \Omega} \tag{5.4}
\end{equation*}
$$

where $\langle\cdot, \cdot\rangle$ denotes the corresponding duality pairing. The estimate of the second term of (5.4) is quite obvious. In this direction, we need bound of $\left\|\left(\boldsymbol{T}-\boldsymbol{T}_{h}\right)\right\|_{0, \Omega}$, and $\left\|\left(\boldsymbol{T}^{*}-\boldsymbol{T}_{h}^{*}\right)\right\|_{0, \Omega}$ which are achieved from Lemma 4.2, and Theorem 4.3. However, the estimate of $\left\langle\left(\boldsymbol{T}-\boldsymbol{T}_{h}\right) \boldsymbol{u}_{k}, \boldsymbol{u}_{k}^{*}\right\rangle$ is not straightforward, and it needs arguments same as [4].

$$
\begin{align*}
\left\langle\left(\boldsymbol{T}-\boldsymbol{T}_{h}\right) \boldsymbol{u}_{k}, \boldsymbol{u}_{k}^{*}\right\rangle= & \left.A\left(\left(\boldsymbol{T}-\boldsymbol{T}_{h}\right) \boldsymbol{u}_{k}, p_{k}-p_{k, h}\right) ;\left(\boldsymbol{u}_{k}^{*}, p_{k}^{*}\right)\right)  \tag{5.5}\\
= & \left.A\left(\left(\boldsymbol{T}-\boldsymbol{T}_{h}\right) \boldsymbol{u}_{k}, p_{k}-p_{k, h}\right) ;\left(\boldsymbol{u}_{k}^{*}, p_{k}^{*}\right)-\left(\boldsymbol{v}_{h}, \eta_{h}\right)\right) \\
& +A\left(\left(\boldsymbol{T} \boldsymbol{u}_{k}, p_{k}\right) ;\left(\boldsymbol{v}_{h}, \eta_{h}\right)\right)-A\left(\left(\boldsymbol{T}_{h} \boldsymbol{u}_{k}, p_{k, h}\right) ;\left(\boldsymbol{v}_{h}, \eta_{h}\right)\right) \\
= & \left.A\left(\left(\boldsymbol{T}-\boldsymbol{T}_{h}\right) \boldsymbol{u}_{k}, p_{k}-p_{k, h}\right) ;\left(\boldsymbol{u}_{k}^{*}, p_{k}^{*}\right)-\left(\boldsymbol{v}_{h}, \eta_{h}\right)\right)+c\left(\boldsymbol{u}_{k}, \boldsymbol{v}_{h}\right) \\
+ & \boldsymbol{\mathcal { N }}_{h}\left(\left(\boldsymbol{T} \boldsymbol{u}_{k}, p_{k}\right), \boldsymbol{v}_{h}\right)-A\left(\left(\boldsymbol{T}_{h} u_{k}, p_{k, h}\right),\left(\boldsymbol{v}_{h}, \eta_{h}\right)\right) \\
+ & A_{h}\left(\left(\boldsymbol{T}_{h} u_{k}, p_{k, h}\right),\left(\boldsymbol{v}_{h}, \eta_{h}\right)\right)-c_{h}\left(\boldsymbol{u}_{k}, \boldsymbol{v}_{h}\right) .
\end{align*}
$$

In the above estimate, the consistency error $\boldsymbol{\mathcal { N }}_{h}(\cdot, \cdot)$ appears since $\boldsymbol{\mathcal { U }}_{h} \not \subset \mathbf{H}^{1}(\Omega)$. Now, we proceed to bound the terms appeared in (5.5). In (5.5), we have mentioned that $\left(\boldsymbol{v}_{h}, \eta_{h}\right) \in \boldsymbol{U}_{h} \times \mathrm{Q}_{h}$ is any discrete function. However, to achieve optimal rate of convergence of the spectrum, choose $\left(\boldsymbol{v}_{h}, \eta_{h}\right):=\left(\mathcal{I} \boldsymbol{u}_{k}^{*}, \mathcal{R}_{h} p_{k}^{*}\right)$. Upon employing, the approximation properties of the interpolation operator, we bound the term as follows:

$$
\begin{align*}
& \left.A\left(\left(\boldsymbol{T}-\boldsymbol{T}_{h}\right) \boldsymbol{u}_{k}, p_{k}-p_{k, h}\right),\left(\boldsymbol{u}_{k}^{*}, p_{k}^{*}\right)-\left(\mathcal{I} \boldsymbol{u}_{k}^{*}, \mathcal{R}_{h} p_{k}^{*}\right)\right)  \tag{5.6}\\
& \leq C\left\|\left(\boldsymbol{T}-\boldsymbol{T}_{h}\right) \boldsymbol{u}_{k}\right\|_{1, h}\left\|\boldsymbol{u}_{k}^{*}-\mathcal{I} \boldsymbol{u}_{k}^{*}\right\|_{1, h}+\left\|\left(\boldsymbol{T}-\boldsymbol{T}_{h}\right) \boldsymbol{u}_{k}\right\|_{1, h}\left\|p_{k}^{*}-\mathcal{R}_{h} p_{k}^{*}\right\|_{0, \Omega} \\
& \quad+\left\|p_{k}-p_{k, h}\right\|_{0, \Omega}\left\|\boldsymbol{u}_{k}^{*}-\mathcal{I} \boldsymbol{u}_{k}^{*}\right\|_{1, h} .
\end{align*}
$$

By employing Lemma 3.1, and spectral convergence of the primal problem, we have
(5.7) $\left.A\left(\left(\boldsymbol{T}-\boldsymbol{T}_{h}\right) \boldsymbol{u}_{k}, p_{k}-p_{k, h}\right),\left(\boldsymbol{u}_{k}^{*}, p_{k}^{*}\right)-\left(\mathcal{I} \boldsymbol{u}_{k}^{*}, \mathcal{R}_{h} p_{k}^{*}\right)\right)$

$$
\leq C h^{\min \{r, k\}+\min \left\{r^{*}, k\right\}}\left(\left|\boldsymbol{u}_{k}\right|_{1+r, \Omega}+\left|p_{k}\right|_{r, \Omega}+|\boldsymbol{f}|_{r-1, \Omega}\right)\left(\left|\boldsymbol{u}_{k}^{*}\right|_{1+r^{*}, \Omega}+\left|p_{k}^{*}\right|_{r^{*}, \Omega}\right)
$$

By employing the polynomial consistency property of the load term and approximation property of the $\mathbf{L}^{2}$ projection operator, we have

$$
\begin{align*}
c\left(\boldsymbol{u}_{k}, \boldsymbol{v}_{h}\right)-c_{h}\left(\boldsymbol{u}_{k}, \boldsymbol{v}_{h}\right)= & \sum_{K \in \mathcal{T}_{h}} c^{K}\left(\boldsymbol{u}_{k}-\boldsymbol{u}_{k, \pi}, \mathcal{I} \boldsymbol{u}_{k}-\boldsymbol{u}_{k, \pi}\right)  \tag{5.8}\\
& +c_{h}^{K}\left(\boldsymbol{u}_{k}-\boldsymbol{u}_{k, \pi}, \mathcal{I} \boldsymbol{u}_{k}-\boldsymbol{u}_{k, \pi}\right) \leq C h^{2 \min \{r, k\}+2}\left|\boldsymbol{u}_{k}\right|_{1+r, \Omega}
\end{align*}
$$

The difference between continuous and discrete forms can be bounded as follows[4]

$$
\begin{align*}
& A_{h}\left(\left(\boldsymbol{T}_{h} \boldsymbol{u}_{k}, p_{k, h}\right),\left(\mathcal{I} \boldsymbol{u}_{k}^{*}, \mathcal{R}_{h} p_{k}^{*}\right)\right)-A\left(\left(\boldsymbol{T}_{h} \boldsymbol{u}_{k}, p_{k, h}\right),\left(\mathcal{I} \boldsymbol{u}_{k}^{*}, \mathcal{R}_{h} p_{k}^{*}\right)\right)  \tag{5.9}\\
& \leq C h^{\min \{r, k\}+\min \left\{r^{*}, k\right\}}\left(\left|\boldsymbol{u}_{k}\right|_{1+r, \Omega}+\left|p_{k}\right|_{r, \Omega}+|\boldsymbol{f}|_{r-1, \Omega}\right)\left(\left|\boldsymbol{u}_{k}^{*}\right|_{1+r^{*}, \Omega}+\left|p_{k}^{*}\right|_{r^{*}, \Omega}\right)
\end{align*}
$$

In the above estimate, we have added and subtracted $\boldsymbol{\Pi}_{K}^{0} \boldsymbol{T}_{h} \boldsymbol{u}_{k}$, and applied the approximation properties of the interpolation operator. Now, we are in a situation to bound the variational crime associated with the formulation. Recollecting $\boldsymbol{\mathcal { N }}_{h}\left(\left(\mu \boldsymbol{u}_{k}, p_{k}\right), \boldsymbol{u}_{k}^{*}\right)=0$, we rewrite the term as follows:

$$
\begin{align*}
\boldsymbol{\mathcal { N }}_{h}\left(\left(\mu \boldsymbol{u}_{k}, p_{k}\right), \mathcal{I} \boldsymbol{u}_{k}^{*}\right) & =\boldsymbol{\mathcal { N }}_{h}\left(\left(\mu \boldsymbol{u}_{k}, p_{k}\right), \mathcal{I} \boldsymbol{u}_{k}^{*}-\boldsymbol{u}_{k}^{*}\right) \\
& \leq C h^{\min \{r, k\}}\left(\left|\boldsymbol{u}_{k}\right|_{1+r, \Omega}+\left|p_{k}\right|_{r, \Omega}\right)\left(\left|\mathcal{I} \boldsymbol{u}_{k}^{*}-\boldsymbol{u}_{k}^{*}\right|_{1, h}\right)  \tag{5.10}\\
& \leq C h^{\min \{r, k\}+\min \left\{r^{*}, k\right\}}\left(\left|\boldsymbol{u}_{k}\right|_{1+r, \Omega}+\left|p_{k}\right|_{r, \Omega}\right)\left|\boldsymbol{u}_{k}^{*}\right|_{1+r^{*}, \Omega}
\end{align*}
$$

Upon inserting (5.7), (5.8), (5.9), and (5.10) into (5.5), we obtain an estimate for the term $\left\langle\left(\boldsymbol{T}-\boldsymbol{T}_{h}\right) \boldsymbol{u}_{k}, \boldsymbol{u}_{k}^{*}\right\rangle$, and consequently double order convergence of the spectrum, i.e., (5.4).
6. Numerical experiments. We end our paper reporting some numerical tests to illustrate the performance of our method. The implementation of the method has been developed in a Matlab code. The goal is to assess the performance of the method on different domains and of course, study the presence of spurious eigenvalues. After computing the eigenvalues, the rates of convergence are calculated by using a leastsquare fitting. More precisely, if $\lambda_{h}$ is a discrete complex eigenvalue, then the rate of convergence $\alpha$ is calculated by extrapolation with the least square fitting

$$
\begin{equation*}
\lambda_{h} \approx \lambda_{\operatorname{extr}}+C h^{\alpha} \tag{6.1}
\end{equation*}
$$

where $\lambda_{\text {extr }}$ is the extrapolated eigenvalue given by the fitting.
For the tests we consider the following families of polygonal meshes which satisfy the assumptions A1 and A2 (see Figure 1):

- $\mathcal{T}_{h}^{1}$ : trapezoidal meshes;
- $\mathcal{T}_{h}^{2}$ : squares meshes;
- $\mathcal{T}_{h}^{3}$ : structured hexagonal meshes made of convex hexagons;
- $\mathcal{T}_{h}^{4}$ : non-structured Voronoi meshes.
6.1. Test 1: a square domain. In this first test, we have taken $\Omega=(-1,1)^{2}$, $\boldsymbol{\beta}=(1,0)^{\mathrm{t}}$. On this type of domain, the eigenfunctions are sufficiently smooth due the convexity of the square and the null boundary conditions. Hence, an optimal order of convergence is expected with our method. For this test we consider the meshes reported in Figure 1. The results are contained in Table 1 where in the column "Order" we report the computed order of convergence for the eigenvalues, which has been obtained with the least square fitting (6.1), together with extrapolated values that we report on the column "Extr."
6.2. Test case 2: L shaped domain. In this example, we consider non-convex domain which is called as L shaped domain, defined as $\Omega_{L}:=(-1,1) \times(-1,1) \backslash$ $[-1,0] \times[-1,0]$ (Figure 3). The eigenfunctions have singularity at $(0,0)$ therefore the convergence order of the corresponding eigenvalues are not optimal. According to


Fig. 1. Sample meshes: $\mathcal{T}_{h}^{1}$ (top left), $\mathcal{T}_{h}^{2}$ (top right), $\mathcal{T}_{h}^{3}$ (bottom left), $\mathcal{T}_{h}^{4}$ (bottom right) for $N=8$ and 10 .
the regularity of the eigenfunctions, the rate of convergence $r$ for the eigenvalues is such that $1.7 \leq r \leq 2$. In Table 2, we display the results for the model problem. In Figures 4, we have dissected the first three discrete velocity and pressure fields. Table 2's results demonstrate that the approach provides the anticipated convergence behavior in the eigenvalue approximation. Because of the geometrical singularity of the re-entrant angle, the eigenfunction associated with the first eigenvalue is not sufficiently smooth when compared to the eigenfunctions of the other eigenvalues. The order of convergence for the first computed eigenvalue reflects this fact.
6.3. Spurious analysis. The aim of this test is to analyze numerically the influence of the stabilization parameter on the computation of the spectrum. It is well know that if this parameter is not correctly chosen, may appear spurious eigenvalues. We refer to [25, 23, 24, 31] where the VEM reports this phenomenon. It is well known that under some configurations of the domain, more precisely, convexity and boundary conditions, the arise of spurious eigenvalues when stabilized methods are considered compared when the same methods are implemented in domains with null boundary Dirichlet conditions. We refer to the reader to [25, 22] where this is discussed. Hence, for this experiment we consider the following problem: Given a domain $\Omega \subset \mathbb{R}^{2}$, let

TABLE 1
The lowest computed eigenvalues $\lambda_{h, i}, 1 \leq i \leq 4$ on different meshes.

| $\mathcal{T}_{h}$ | $\lambda_{h, i}$ | $N=16$ | $N=32$ | $N=64$ | $N=128$ | Order | Extr. | $[27]$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\mathcal{T}_{h}^{1}$ | $\lambda_{1, h}$ | 13.5455 | 13.5931 | 13.6054 | 13.6085 | 1.95 | 13.6097 | 13.6096 |
|  | $\lambda_{2, h}$ | 22.9603 | 23.0917 | 23.1204 | 23.1274 | 2.17 | 23.1291 | 23.1297 |
|  | $\lambda_{3, h}$ | 23.2729 | 23.3893 | 23.4147 | 23.4209 | 2.17 | 23.4223 | 23.4230 |
|  | $\lambda_{4, h}$ | 31.7714 | 32.1695 | 32.2658 | 32.2900 | 2.04 | 32.2973 | 32.2981 |
| $\mathcal{T}_{h}^{2}$ | $\lambda_{h, 1}$ | 13.5670 | 13.5990 | 13.6069 | 13.6089 | 2.00 | 13.6096 | 13.6096 |
|  | $\lambda_{h, 2}$ | 22.9501 | 23.0917 | 23.1206 | 23.1275 | 2.26 | 23.1289 | 23.1297 |
|  | $\lambda_{h, 3}$ | 23.2825 | 23.3948 | 23.4163 | 23.4213 | 2.35 | 23.4221 | 234230 |
|  | $\lambda_{h, 4}$ | 31.8671 | 32.1979 | 32.2735 | 32.2920 | 2.11 | 32.2971 | 32.2981 |
| $\mathcal{T}_{h}^{3}$ | $\lambda_{h, 1}$ | 13.6980 | 13.6318 | 13.6151 | 13.6110 | 1.99 | 13.6095 | 13.6096 |
|  | $\lambda_{h, 2}$ | 23.3644 | 23.1976 | 23.1472 | 23.1341 | 1.77 | 23.1277 | 23.1297 |
|  | $\lambda_{h, 3}$ | 23.7112 | 23.4960 | 23.4411 | 23.4275 | 1.98 | 23.4227 | 23.4230 |
|  | $\lambda_{h, 4}$ | 32.8415 | 32.4460 | 32.3354 | 32.3074 | 1.86 | 32.2951 | 32.2981 |
| $\mathcal{T}_{h}^{4}$ | $\lambda_{h, 1}$ | 13.6935 | 13.6276 | 13.6135 | 13.6106 | 2.23 | 13.6097 | 13.6096 |
|  | $\lambda_{h, 2}$ | 23.3782 | 23.1945 | 23.1443 | 23.1334 | 1.92 | 23.1280 | 23.1297 |
|  | $\lambda_{h, 3}$ | 23.6837 | 23.4885 | 23.4379 | 23.4268 | 1.98 | 23.4219 | 23.4230 |
|  | $\lambda_{h, 4}$ | 32.7775 | 32.4220 | 32.3255 | 32.3051 | 1.94 | 32.2951 | 32.2981 |

TABLE 2
The lowest computed eigenvalues $\lambda_{h, i}, 1 \leq i \leq 4$ on different meshes.

| $\mathcal{T}_{h}$ | $\lambda_{h, i}$ | $N=16$ | $N=32$ | $N=64$ | $N=128$ | Order | Extr. | $[27]$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\lambda_{1, h}$ | 31.6764 | 32.5080 | 32.8513 | 32.8855 | 1.65 | 32.8949 | 33.0306 |
| $\mathcal{T}_{h}^{5}$ | $\lambda_{2, h}$ | 36.6099 | 36.9845 | 37.0997 | 37.1058 | 2.02 | 37.1073 | 37.1106 |
|  | $\lambda_{3, h}$ | 41.8939 | 42.2468 | 42.3768 | 42.3878 | 1.79 | 42.3901 | 42.4023 |
|  | $\lambda_{4, h}$ | 48.7401 | 49.1200 | 49.2219 | 49.2247 | 2.19 | 49.2264 | 49.2552 |
|  | $\lambda_{h, 1}$ | 31.2535 | 32.3647 | 32.7931 | 32.8151 | 1.76 | 32.8303 | 33.0306 |
| $\mathcal{T}_{h}^{6}$ | $\lambda_{h, 2}$ | 36.1669 | 36.8918 | 37.0938 | 37.1058 | 2.13 | 37.1066 | 37.1106 |
|  | $\lambda_{h, 3}$ | 41.8756 | 42.2558 | 42.3880 | 42.3978 | 1.86 | 42.4000 | 42.4023 |
|  | $\lambda_{h, 4}$ | 49.4014 | 49.2980 | 49.2609 | 49.2577 | 1.82 | 49.2572 | 49.2552 |

us assume that its boundary $\partial \Omega$ is such that $\partial \Omega:=\Gamma_{D} \cup \Gamma_{N}$ where $\left|\Gamma_{D}\right|>0$.

$$
\left\{\begin{align*}
-\nu \Delta \boldsymbol{u}+(\boldsymbol{\beta} \cdot \nabla) \boldsymbol{u}+\nabla p & =\lambda \boldsymbol{u} & & \text { in } \Omega  \tag{6.2}\\
\operatorname{div} \boldsymbol{u} & =0 & & \text { in } \Omega \\
\boldsymbol{u} & =\mathbf{0} & & \text { on } \Gamma_{D} \\
(\nu \nabla \boldsymbol{u}-p \boldsymbol{I}) \cdot \boldsymbol{n} & =\mathbf{0} & & \text { on } \Gamma_{N}
\end{align*}\right.
$$

where $\boldsymbol{I} \in \mathbb{C}^{d \times d}$ is the identity matrix. Clearly from (6.2) a part of the boundary $\partial \Omega$ changes from Dirichlet to Neumann leading to a different configuration from problem(2.1) and hence, the stabilization term may introduce spuious eigenvalues that cannot being observed on a clamped domain. In particular, for the computational tests we have considered $\Omega:=(0,1)^{2}$ and $\boldsymbol{\beta}:=(1,0)^{\mathrm{t}}$ as convective term.

In Tables 3 and 4 we report the computed results for quadrilateral and voronoi meshes, respectively. From Table 3 we observe that when the stabilization parameter $\alpha_{E}$ is small, more precisely, is such that $\alpha_{E}<1$, an important amount of spurious eigenvalues arise on the computed spectrum which start to vanish when $\alpha_{E}$ increases. This phenomenon is clear for both families of meshes $\mathcal{T}_{h}^{1}$ and $\mathcal{T}_{h}^{2}$. For other families


Fig. 2. First, second and third magnitude of the eigenfunctions in the square together with the associated pressures: first column $u_{1, h}, u_{2, h}$ and $u_{3, h} ;$ second column: $p_{1, h}, p_{2, h}$ and $p_{3, h}$; for different family of meshes. of polygonal meshes the results are similar.


Fig. 3. Sample meshes: $\mathcal{T}_{h}^{5}$ (left panel), $\mathcal{T}_{h}^{6}$ (right panel) for $N=8$

Table 3
Computed eigenvalues for different values of $\alpha_{E}$ with $\mathcal{T}_{h}^{1}$.

| $\alpha_{E}=1 / 32$ | $\alpha_{E}=1 / 16$ | $\alpha_{E}=1 / 4$ | $\alpha_{E}=1$ | $\alpha_{E}=4$ | $\alpha_{E}=16$ | $\alpha_{E}=32$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1.4756 | 2.0870 | 2.4106 | 2.4592 | 2.4699 | 2.4725 | 2.4729 |
| 1.6460 | 2.9541 | 5.0781 | 5.8418 | 6.1009 | 6.1942 | 6.2204 |
| 1.7314 | 3.4238 | 12.2493 | 14.9763 | 15.2397 | 15.3516 | 15.3869 |
| 1.7403 | 3.4620 | 12.9070 | 21.1375 | 22.3902 | 22.6216 | 22.6584 |
| 1.7434 | 3.4755 | 13.4713 | 24.3622 | 26.5618 | 27.0429 | 27.1458 |
| 1.7461 | 3.4866 | 13.5881 | 37.6233 | 43.4899 | 44.4647 | 44.6536 |
| 1.7465 | 3.4883 | 13.7754 | 40.5498 | 46.3123 | 47.5366 | 47.8232 |
| 1.7476 | 3.4931 | 13.8329 | 44.8864 | 62.6882 | 64.8430 | 65.1451 |
| 1.7476 | 3.4931 | 13.9038 | 45.6918 | 62.8106 | 65.2323 | 65.6622 |
| 1.7482 | 3.4954 | 13.9206 | 51.1740 | 73.0533 | 74.6701 | 75.0219 |

Table 4
Computed eigenvalues for different values of $\alpha_{E}$ with $\mathcal{T}_{h}^{2}$.

| $\alpha_{E}=1 / 32$ | $\alpha_{E}=1 / 16$ | $\alpha_{E}=1 / 4$ | $\alpha_{E}=1$ | $\alpha_{E}=4$ | $\alpha_{E}=16$ | $\alpha_{E}=32$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1.3079 | 1.9108 | 2.3682 | 2.4508 | 2.4693 | 2.4738 | 2.4746 |
| 1.4751 | 2.6176 | 4.7627 | 5.7418 | 6.1175 | 6.2326 | 6.2538 |
| 1.5773 | 3.1053 | 10.8813 | 14.9485 | 15.2728 | 15.3987 | 15.4251 |
| 1.5888 | 3.1537 | 11.6653 | 20.2761 | 22.3258 | 22.7300 | 22.7935 |
| 1.5929 | 3.1711 | 12.2935 | 23.3574 | 26.5470 | 27.1798 | 27.2809 |
| 1.5965 | 3.1857 | 12.5435 | 36.2960 | 43.3638 | 44.5662 | 44.7522 |
| 1.5970 | 3.1879 | 12.5978 | 38.9726 | 46.2787 | 47.8972 | 48.1768 |
| 1.5985 | 3.1940 | 12.6964 | 40.1479 | 61.8863 | 65.7328 | 66.2699 |
| 1.5986 | 3.1946 | 12.7105 | 41.7956 | 62.5039 | 66.1776 | 66.7132 |
| 1.5993 | 3.1973 | 12.7546 | 47.2934 | 73.3563 | 75.1252 | 75.4144 |

The natural question now is if the refinement of the meshes causes some behavior on the spurious eigenvalues. To observe this, in Table 5 we report the computed


Fig. 4. First, second and third magnitude of the eigenfunctions in the nonconvex $L$ domain together with the associated pressures: first column $u_{1, h}, u_{2, h}$ and $u_{3, h}$;second column: $p_{1, h}, p_{2, h}$ and $p_{3, h}$; for different family of meshes.
eigenvalues for $\alpha_{E}=1 / 16$ and different refinements of the meshes $\mathcal{T}_{h}^{1}$ and $\mathcal{T}_{h}^{2}$.


Fig. 5. First, second and third magnitude of the eigenfunctions with $N=32$, for different family of meshes.

TABLE 5
First ten approximated eigenvalues for $\mathcal{T}_{h}^{1}, \mathcal{T}_{h}^{2}$ and $\alpha_{E}=1 / 16$.

| $\mathcal{T}_{h}^{1}$ |  |  |  |  | $\mathcal{T}_{h}{ }^{2}$ |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\lambda_{i, h}$ | $N=8$ | $N=16$ | $N=32$ | $N=64$ | $N=8$ | $N=16$ | $N=32$ | $N=64$ |
| $\lambda_{1, h}$ | 2.0870 | 2.4062 | 2.4536 | 2.4640 | 1.9108 | 2.3625 | 2.4434 | 2.4675 |
| $\lambda_{2, h}$ | 2.9541 | 5.0980 | 5.9016 | 6.1662 | 2.6176 | 4.7627 | 5.7403 | 6.2711 |
| $\lambda_{3, h}$ | 3.4238 | 12.1729 | 15.0548 | 15.3446 | 3.1053 | 10.7987 | 14.9670 | 15.4816 |
| $\lambda_{4, h}$ | 3.4620 | 12.8841 | 20.7115 | 21.9155 | 3.1537 | 11.6268 | 19.7656 | 22.2157 |
| $\lambda_{5, h}$ | 3.4755 | 13.5330 | 24.3679 | 26.5839 | 3.1711 | 12.2229 | 23.1339 | 27.1272 |
| $\lambda_{6, h}$ | 3.4866 | 13.5547 | 36.9583 | 42.3002 | 3.1857 <br> 3.1879 | 12.5104 | 35.4604 | 43.3846 |
| $\lambda_{7, h}$ | 3.4883 | 13.7505 | 40.8357 | 46.9367 | 3.1879 | 12.5338 | 38.5668 | 48.4105 |
| $\lambda_{8, h}$ | 3.4931 | 13.7849 | 43.3386 | 59.0853 | 3.1940 | 12.6514 | 38.8406 | 61.7552 |
| $\lambda_{9, h}$ | 3.4931 | 13.8772 | 45.3771 | 61.8600 | 3.1946 | 12.6648 | 41.0988 | 64.6454 |
| $\lambda_{10, h}$ | 3.4954 | 13.8772 | 50.2525 | 73.6216 | 3.1973 | 12.7087 | 45.7664 | 75.3587 |

Table 5 reveals that a refinement strategy is capable to avoid the spurious eigenvalues from the spectrum. This is an important fact that confirms the good properties fo the NCVEM on our eigenvalue context. In fact, we observe that when $\alpha_{E}=1 / 16$ is considered, the spectrum gets cleaner when the mesh is refined. Moreover, this test suggests that $\alpha_{E}=1$ is a suitable value to be considered for the approximation as in, for instance, [15].
7. Conclusion. For the nonsymmetric Oseen eigenvalue problem, we have presented a divergence-free, arbitrary-order accurate, nonconforming virtual element approach that applies to highly generic shaped polygonal domains. We performed a convergence study of the eigenfunctions using a solution operator on the continuous space. In addition, we utilized the idea of compact operators to define the discrete operator associated to the discrete problem and demonstrate the convergence of the approach. In the end, we were able to retrieve the double order of convergence of the eigenvalues by taking use of the extra regularity of the eigenfunctions. Our next area of interest will be a continuation of the analysis with minimum regularity of the eigenfunctions.

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